

Exhibit D1
(Part 1)

McKee Nelson LLP
Monthly Statement for
September 15, 2008 through October 31, 2008

Correspondence from:
McKee Nelson LLP

> WASHINGTON, DC

NEW YORK, NY

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Lehman Brothers Holdings Inc.
1271 Avenue of the Americas, 45th Floor
New York, NY 10020
(Attn: John Suckow and David Coles)

Invoice Date: 11/26/2008
Invoice Number: 523369
Account Number: 11014

For professional services rendered from September 15, 2008 through October 31, 2008:

Fees.....	\$ 737,266.00
Expenses	<u>31,897.22</u>
BALANCE DUE THIS INVOICE.....	<u>\$ 769,163.22</u>

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MATTER SUMMARY

Account No:	Account Name	Fees	Expenses	Total
11014-00001	Matter 001	\$35,309.50	\$2,581.47	\$37,890.97
11014-00382	Matter 382	12,881.00	0	\$12,881.00
11014-00395	Matter 395	117	0	\$117.00
11014-00397	Matter 397	3,381.00	0	\$3,381.00
11014-00402	Matter 402	116,755.00	1,326.35	\$118,081.35
11014-00474	Matter 474	1,816.50	0	\$1,816.50
11014-00489	Matter 489	2,473.50	0	\$2,473.50
11014-00502	Matter 502	5,378.00	101.4	\$5,479.40
11014-00561	Matter 561	40,585.50	1,365.69	\$41,951.19
11014-00617	Matter 617	4,580.50	102.55	\$4,683.05
11014-00664	Matter 664	473.5	0	\$473.50
11014-00665	Matter 665	13,479.50	0	\$13,479.50
11014-00667	Matter 667	9,238.00	72.4	\$9,310.40
11014-00701	Matter 701	23,781.00	0	\$23,781.00
11014-00750	Matter 750	18,529.00	18.9	\$18,547.90
11014-00798	Matter 798	82,334.00	6,224.87	\$88,558.87
11014-00800	Matter 800	7,298.00	0	\$7,298.00
11014-00810	Matter 810	3,484.50	0.6	\$3,485.10
11014-00849	Matter 849	6,120.50	12,160.70	\$18,281.20
11014-00900	Matter 900	236,311.00	5,245.26	\$241,556.26
	Fee Application			
11014-00902	Preparation	29,101.00	596.42	\$29,697.42
11014-00903	Retention Application	37,732.00	129.76	\$37,861.76
11014-00904	Matter 904	18,193.50	452.45	\$18,645.95
11014-00905	Matter 905	4,040.00	298.4	\$4,338.40
11014-00906	Matter 906	2,010.00	800	\$2,810.00

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Account No:	Account Name	Fees	Expenses	Total
11014-00907	Matter 907	6,716.50	120	\$6,836.50
11014-00908	Matter 908	2,019.00	300	\$2,319.00
11014-00909	Matter 909	7,551.50	0	\$7,551.50
11014-00910	Matter 910	5,576.00	0	\$5,576.00
Total:		\$737,266.00	\$31,897.22	\$769,163.22

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TIMEKEEPER SUMMARY

Name	Title	Hours	Rate	Amount
William F. Nelson	Partner	1.00	995.00	995.00
John B. Magee	Partner	1.50	975.00	1,462.50
Gerald Goldman	Of Counsel	.80	950.00	760.00
Jasper A. Howard	Partner	1.10	915.00	1,006.50
Michael Desmond	Partner	92.40	895.00	82,698.00
Rajiv Madan	Partner	291.70	815.00	237,735.50
Christopher Bowers	Partner	41.60	795.00	33,072.00
Michael N. Levy	Partner	4.80	795.00	3,816.00
Sheri A. Dillon	Partner	120.10	765.00	91,876.50
Scott E. Eckas	Partner	.20	745.00	149.00
Ronald L Buch	Partner	.20	735.00	147.00
Natan J. Leyva	Partner	8.00	715.00	5,720.00
Brooke E. Hintmann	Associate	46.60	585.00	27,261.00
Elizabeth L. Martin	Associate	4.60	555.00	2,553.00
Kevin Otero	Associate	88.80	505.00	44,844.00
Micah King	Associate	21.30	480.00	10,224.00
Kevin R. Stults	Associate	194.00	480.00	93,120.00
Christopher Murphy	Associate	14.10	415.00	5,851.50
Arielle S. Krause	Associate	10.70	395.00	4,226.50
Anne M. Laughlin	Associate	57.80	395.00	22,831.00
Bob Leonard	Associate	29.30	395.00	11,573.50
Veronica Mears	Associate	6.60	395.00	2,607.00
Sarah Pai	Associate	10.70	395.00	4,226.50
David J. Peppelman	Associate	2.90	395.00	1,145.50
Royce Tidwell	Associate	3.10	395.00	1,224.50
Jason E. Glass	Law Clerk	30.40	375.00	11,400.00
Victor Jaramillo	Law Clerk	15.70	375.00	5,887.50
Alan Currin	CntrLitSupport	18.20	305.00	5,551.00
Jeannie Hensel	Paralegal V	10.60	305.00	3,233.00
Lisa Doussard Plegge	Paralegal V	2.50	305.00	762.50

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Name	Title	Hours	Rate	Amount
Chad W. Campbell	Lit Sup Spec	11.20	260.00	2,912.00
Angela M. Owens	Paralegal II	61.70	240.00	14,808.00
Luisa Trevicano	Paralegal II	4.10	240.00	984.00
Francesca Abdel-Nour	Paralegal I	.30	215.00	64.50
Roberto Nieves	Paralegal I	2.00	215.00	430.00
Alexandra B. Sakason	Paralegal I	.50	215.00	107.50
Total:		1,211.10		\$737,266.00

Re: Matter 001

Date	TKP	Description	Hours	Fees
09/15/2008	KRS	Advise S. Pai on issues to research relating to priority of creditors	0.30	144.00
09/15/2008	KO	Office conference with R. Madan and K. Stults regarding implications of bankruptcy on IRS audit and tax claims	0.30	151.50
09/15/2008	KRS	Office conference with R. Madan and K. Otero regarding implications of bankruptcy on IRS audit and tax claims	0.30	144.00
09/15/2008	RM	Review initial research on implications of bankruptcy on IRS audit and tax claims	1.90	1,548.50
09/15/2008	RM	Conduct office conference with K. Stults and K. Otero regarding implications of bankruptcy on IRS audit and tax claims	0.30	244.50
09/15/2008	SP	Conduct research to determine creditors' priority in bankruptcy for K. Stults	1.10	434.50
09/15/2008	SP	Draft e-mail to K. Stults sharing results of research regarding creditors' priority in bankruptcy	0.20	79.00
09/15/2008	KRS	Prepare initial research on Lehman bankruptcy and analyze impact of petition filing on tax matters	6.90	3,312.00
09/15/2008	RM	Telephone conference with J. DeRosa (Lehman) regarding implications of bankruptcy on IRS audit and tax claims	1.10	896.50
09/15/2008	KO	Analyze research on tax liability issues in bankruptcy context	6.20	3,131.00
09/16/2008	SAD	Review tax exposure for Lehman Brothers based on bankruptcy filing	0.70	535.50
09/16/2008	KO	Conduct further research on tax liability in bankruptcy context	1.50	757.50
09/16/2008	RM	Review bankruptcy authorities regarding implications of bankruptcy on IRS audit tax claims	1.80	1,467.00
09/16/2008	KRS	Review S. Pai draft and research impact of bankruptcy filing on tax matters	2.00	960.00
09/16/2008	RM	Telephone conference with C. Bowers and Weil, Gotshal regarding Matter 001	0.90	733.50
09/16/2008	RM	Review exposure amounts for tax claims	0.30	244.50

Date	TKP	Description	Hours	Fees
09/22/2008	RM	Discussion with K. Stults regarding [REDACTED] ¹	0.50	407.50
09/22/2008	KRS	Research use of [REDACTED] in bankruptcy	2.00	960.00
09/22/2008	KRS	Discussion with R. Madan on [REDACTED]	0.50	240.00
09/23/2008	SAD	Review bankruptcy filings and their impact on tax claims	0.60	459.00
09/26/2008	KO	Research on tax liabilities in bankruptcy	3.00	1,515.00
09/27/2008	KRS	Conduct research [REDACTED] [REDACTED]	1.00	480.00
09/28/2008	KRS	Conduct research [REDACTED] draft e-mail to Lehman and R. Madan discussing findings	3.00	1,440.00
09/30/2008	KRS	Discussion with S. Dillon regarding bankruptcy tax issues	1.10	528.00
09/30/2008	SAD	Confer with K. Stults regarding bankruptcy tax issues	1.10	841.50
10/01/2008	SAD	Office conference with R. Madan and K. Stults regarding use of IRS Appeals	0.80	612.00
10/01/2008	RM	Office conference with S. Dillon and K. Stults regarding use of IRS Appeals	0.80	652.00
10/01/2008	KRS	Conduct research of IRM and other materials on ability to go to IRS Appeals once 90-day letter issued while in bankruptcy	3.80	1,824.00
10/01/2008	KRS	Meet with R. Madan and S. Dillon regarding use of IRS Appeals when in bankruptcy	0.80	384.00
10/03/2008	KRS	Conduct research on [REDACTED] [REDACTED] can be asserted in a proof of claim	2.00	960.00
10/03/2008	KRS	Conduct research on ability to go to IRS Appeals once 90-day letter issued after petition filed but cycle not currently in Appeals	0.80	384.00
10/04/2008	KO	Review and analyze various bankruptcy procedural and tax liability issues	2.50	1,262.50
10/04/2008	KRS	Review Treas. Reg. 601.609 for application to Lehman's ability to get to IRS Appeals post-petition	0.20	96.00
10/06/2008	KO	Research on [REDACTED] [REDACTED] in bankruptcy context	1.70	858.50
10/08/2008	SAD	Discussions with J. Triolo (Lehman) regarding review all tax payments, credits, and refunds from 1997-2008 to determine [REDACTED] [REDACTED]	1.70	1,300.50

¹ All redactions are made to preserve confidentiality.

Date	TKP	Description	Hours	Fees
10/20/2008	KRS	Review and edit memo drafted by R. Madan regarding extension of bar date	2.40	1,152.00
10/20/2008	RM	Draft memo summarizing potential strategy regarding bar date	2.90	2,363.50
10/20/2008	RM	Confer with K. Stults regarding bar date	0.40	326.00
10/20/2008	KRS	Office conference with R. Madan regarding bar date	0.40	192.00
10/29/2008	RM	Confer with C. Bowers regarding Matter 001	0.80	652.00
10/29/2008	CPB	Confer with R. Madan regarding Matter 001	0.80	636.00
Total:			61.40	\$35,309.50

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	11.70	815.00	9,535.50
Christopher P. Bowers	Partner	0.80	795.00	636.00
Sheri A. Dillon	Partner	4.90	765.00	3,748.50
Kevin Otero	Associate	15.20	505.00	7,676.00
Kevin R. Stults	Associate	27.50	480.00	13,200.00
Sarah Pai	Associate	1.30	395.00	513.50
Total:			61.40	\$35,309.50

Cost Date	Cost Description	Amount
09/15/08	Online Legal Research - THOMSON WEST - Westlaw transactional searches and documents	690.12
09/16/08	Online Legal Research - THOMSON WEST - Westlaw transactional searches and documents	28.77
09/16/08	Additional Online Legal Research - THOMSON WEST - Westlaw transactional searches and documents	10.58
9/15/08 - 10/31/08	Online Docket and Document Retrieval - PACER SERVICE CENTER	1,852.00
Total:		\$2,581.47

Re: Matter 382

Date	TKP	Description	Hours	Fees
09/15/2008	AMO	Review IDRs, status of responses and responsive documents in light of bankruptcy filing by LBHI	0.20	48.00
09/16/2008	AMO	Retrieve policy samples for K. Stults	0.20	48.00
09/16/2008	RM	Review Matter 382 in light of bankruptcy	0.30	244.50
09/17/2008	RM	Conduct telephone conference with S. Dillon regarding Matter 382	0.30	244.50
09/17/2008	RM	Draft email regarding Matter 382 to J. DeRosa (Lehman) and S. Dillon	0.30	244.50
09/17/2008	SAD	Participate in telephone conference with R. Madan regarding Matter 382	0.30	229.50
09/17/2008	RM	Analyze [REDACTED] for Matter 382	1.60	1,304.00
09/18/2008	RM	Continue to review issues associated with affect of bankruptcy on Matter 382	1.10	896.50
09/18/2008	RM	Conduct telephone conference with J. Ciongoli (Lehman) to review findings and effect of bankruptcy on Matter 382	0.30	244.50
09/22/2008	SAD	Participate in telephone call with [REDACTED] regarding status of Lehman audit and consider Matter 382 options	1.30	994.50
09/22/2008	SAD	Participate in telephone call with J. Triolo (Lehman) regarding status of Lehman audit and Matter 382	0.40	306.00
09/23/2008	SAD	Review options for [REDACTED] based on bankruptcy filings and K. Stults research	0.60	459.00
09/24/2008	SAD	Determine tax exposure for Matter 382 for 1997-2007 tax years and calculate interest expense	1.10	841.50
09/29/2008	KRS	Conduct research on fact relating to Matter 382	0.50	240.00
10/01/2008	SAD	Telephone conference with [REDACTED] [REDACTED] options	0.30	229.50
10/06/2008	SAD	Review [REDACTED] to determine which Lehman entity is the owner	0.40	306.00
10/06/2008	RM	Review facts associated [REDACTED] of contracts	1.20	978.00
10/07/2008	RM	Review IDR	0.20	163.00
10/10/2008	SAD	Conduct conference with J. Casale (Lehman) regarding 2006-2007 interest deductions	0.30	229.50

Date	TKP	Description	Hours	Fees
10/16/2008	AC	Conference with K. Stults regarding [REDACTED] [REDACTED]	0.20	61.00
10/16/2008	KRS	Participate in conference with A. Currin regarding [REDACTED]	0.20	96.00
10/17/2008	AMO	Conference with K. Stults and A. Currin regarding [REDACTED]	0.80	192.00
10/17/2008	AC	Conference with K. Stults and A. Owens regarding [REDACTED] [REDACTED]	0.80	244.00
10/17/2008	KRS	Discuss Matter 382 [REDACTED] issues with A. Currin and A. Owens	0.80	384.00
10/21/2008	KRS	Review Matter 382 RAR and protest to prepare administrative claim	1.50	720.00
10/22/2008	KRS	Review protest and Revenue Agent Report (RAR) to prepare administrative claim	0.20	96.00
10/22/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding Matter 382 [REDACTED]	0.20	163.00
10/22/2008	RM	Office conference and email exchange with K. Stults regarding [REDACTED]	0.40	326.00
10/22/2008	KRS	Prepare write-up for administrative claim	1.20	576.00
10/22/2008	SAD	Review beneficiary information [REDACTED]	0.30	229.50
10/22/2008	SAD	Participate in telephone conference with Ayco (P. Joynt) regarding [REDACTED]	0.50	382.50
10/22/2008	KRS	Meet with R. Madan regarding research into [REDACTED] [REDACTED]	0.40	192.00
10/23/2008	RM	Draft email regarding [REDACTED] to S. Hoffman (Alvarez)	0.30	244.50
10/23/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding [REDACTED]	0.30	244.50
10/28/2008	SAD	Participate in telephone conference with T. Zangre (Lehman) to reconcile amount of Matter 382 interest reported in 2006	0.20	153.00
10/29/2008	RM	Respond by email to questions from Alvarez regarding Matter 382	0.40	326.00
Total:			19.60	\$12,881.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	6.90	815.00	5,623.50
Sheri A. Dillon	Partner	5.70	765.00	4,360.50
Kevin R. Stults	Associate	4.80	480.00	2,304.00
Alan Currin	CntrLitSupport	1.00	305.00	305.00
Angela M. Owens	Paralegal II	1.20	240.00	288.00
Total:		19.60		\$12,881.00

Re: Matter 395

Date	TKP	Description	Hours	Fees
10/08/2008	BEH	Review reporting of FTCS on Lehman return for Matter 395 participation and direct holdings transactions	0.20	117.00
	Total:		0.20	\$117.00

Name	Title	Hours	Rate	Amount
Brooke E. Hintmann	Associate	0.20	585.00	117.00
	Total:	0.20		\$117.00

Re: Matter 397

Date	TKP	Description	Hours	Fees
10/07/2008	SAD	Review open IDRs and determine if any questions were previously answered	0.90	688.50
10/15/2008	SAD	Review IDRs DOM-81, DOM-86 and DOM-87 to determine approach for response	1.90	1,453.50
10/16/2008	AMO	Review and revise Matter 397 binders per S. Dillon	0.70	168.00
10/16/2008	SAD	Begin to prepare responses to IDR DOM-87, DOM-86, DOM-81 and IE-39 and confer with J. Triolo (Lehman) regarding the same	1.40	1,071.00
Total:			4.90	\$3,381.00

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	4.20	765.00	3,213.00
Angela M. Owens	Paralegal II	0.70	240.00	168.00
Total:		4.90		\$3,381.00

Re: Matter 402

Date	TKP	Description	Hours	Fees
09/17/2008	RM	Review authorities associated with [REDACTED] [REDACTED]	0.90	733.50
09/17/2008	RM	Conduct office conference with K. Stults, B. Leonard and M. Desmond to review authorities associated with [REDACTED] [REDACTED]	0.60	489.00
09/17/2008	RM	Telephone conference with J. Ciongoli (Lehman) to review and analyze [REDACTED]	0.50	407.50
09/17/2008	MD	Meet with R. Madan, K. Stults and B. Leonard regarding [REDACTED]	0.60	537.00
09/17/2008	BL	Meet with R. Madan, K. Stults and M. Desmond to review applicability of [REDACTED] [REDACTED] and differences resulting from filing bankruptcy	0.60	237.00
09/17/2008	KRS	Meet with M. Desmond, B. Leonard and R. Madan to review memorandum and findings regarding [REDACTED] [REDACTED]	0.60	288.00
09/17/2008	BL	Research applicability of [REDACTED] [REDACTED] resulting from filing bankruptcy	2.30	908.50
09/17/2008	AMO	Retrieve 2001 - 2005 8865 forms for S. Dillon	0.20	48.00
09/17/2008	AC	Prepare [REDACTED] for M. Covington (Lehman) [REDACTED] [REDACTED]	0.40	122.00
09/17/2008	KRS	Conduct research on the use of [REDACTED] in bankruptcy, and draft memorandum on findings	7.00	3,360.00
09/18/2008	KRS	Continue drafting memorandum on [REDACTED] issues	3.50	1,680.00
09/18/2008	RM	Conduct telephone conference with J. Triolo (Lehman) regarding IDR responses	0.20	163.00
09/19/2008	RM	Review authorities regarding bankruptcy issues relating to tax claims	1.90	1,548.50
09/19/2008	RM	Conduct telephone conference with J. DeRosa (Lehman) regarding bankruptcy issues relating to tax claims [REDACTED] [REDACTED] in preparation for further discussion	0.60	489.00
09/19/2008	RM	Review authorities on [REDACTED]	0.80	652.00
09/19/2008	RM	Telephone conference with J. Ciongoli (Lehman) to review analysis of strategic issues and IRS audit process in bankruptcy in preparation for IRS meeting	0.90	733.50

Date	TKP	Description	Hours	Fees
09/22/2008	SAD	Participate in telephone call with T. Zangre (Lehman) regarding status of Lehman audit	0.40	306.00
09/23/2008	RM	Extended meeting with J. DeRosa (Lehman), J. Ciongoli (Lehman) and J. Triolo (Lehman) regarding bankruptcy issues associated with tax claims and IRS audit	4.40	3,586.00
09/23/2008	RM	Meet with IRS regarding strategic issues pertaining to tax audit	0.60	489.00
09/24/2008	SAD	Telephone conference with R. Madan regarding tax exposure	0.10	76.50
09/24/2008	RM	Telephone conference with J. DeRosa (Lehman) regarding tax issues and tax audit	0.40	326.00
09/24/2008	RM	Review tax exposure information	0.10	81.50
09/24/2008	RM	Telephone conference with S. Dillon regarding tax exposure	0.10	81.50
09/24/2008	AMO	[REDACTED]	0.20	48.00
09/25/2008	AMO	Update IDR index and prepare draft IDR status list for S. Dillon	1.20	288.00
09/25/2008	SAD	Office conference with R. Madan regarding pending IDRs	0.20	153.00
09/25/2008	RM	Office conference with S. Dillon regarding IDRs	0.20	163.00
09/26/2008	RM	Telephone conference with J. DeRosa (Lehman) regarding various issues including priorities of tax claims, status of IDR responses, next procedural steps with IRS	1.10	896.50
09/26/2008	RM	Review material in preparation for meeting with Alvarez	0.80	652.00
09/26/2008	RM	Draft memo to J. DeRosa (Lehman), J. Triolo (Lehman) and J. Ciongoli (Lehman) on authorities on [REDACTED] for tax claims	0.80	652.00
09/26/2008	RM	Email exchange with K. Stults, J. DeRosa (Lehman), J. Triolo (Lehman) and J. Ciongoli (Lehman) regarding [REDACTED] for tax claims	0.20	163.00
09/26/2008	RM	Draft strategy points for meeting with IRS	1.10	896.50
09/26/2008	RM	Review authorities on [REDACTED] for tax claims	2.10	1,711.50
09/29/2008	RM	Confer with S. Dillon regarding IRS and client meetings while in transit from New York to Washington DC	1.80	1,467.00
09/29/2008	KRS	Draft memorandum on filing of administrative claim in bankruptcy	4.70	2,256.00
09/29/2008	KRS	Telephone conference with R. Madan regarding Matter 402 research findings	0.20	96.00

Date	TKP	Description	Hours	Fees
09/29/2008	SAD	Conference with T. Zangre (Lehman), J. Triolo (Lehman) and R. Madan regarding process for going forward	1.30	994.50
09/29/2008	SAD	Non-working travel time from New York to Washington DC	1.00	765.00
09/29/2008	SAD	Non-working travel time from Washington DC to New York	0.60	459.00
09/29/2008	SAD	Preparation and review of research for IRS meeting while in transit from Washington DC to New York	2.30	1,759.50
09/29/2008	RM	Review authorities and penalties in bankruptcy in preparation for IRS meeting while in transit from Washington DC to New York to attend IRS and client meetings	2.30	1,874.50
09/29/2008	RM	Non-working travel time from Washington DC to New York	0.60	489.00
09/29/2008	RM	Participate in meeting with S. Dillon and K. Robbins of the IRS to discuss the status of the IRS audit and process for going forward	2.00	1,630.00
09/29/2008	RM	Confer with T. Zangre (Lehman), J. Triolo (Lehman) and S. Dillon regarding process for going forward	1.30	1,059.50
09/29/2008	RM	Telephone conference with K. Stults regarding Matter 402 research findings	0.20	163.00
09/29/2008	RM	Confer with S. Dillon in preparation of meeting with S. Hoffman (Alvarez)	0.60	489.00
09/29/2008	RM	Participate in extended meeting with J. Ciongoli (Lehman), S. Hoffman (Alvarez) and S. Dillon to apprise him of Lehman's general tax exposure	3.20	2,608.00
09/29/2008	RM	Non-working travel time from New York to Washington DC	1.00	815.00
09/29/2008	SAD	Discussion with R. Madan in preparation for meeting with S. Hoffman from Alvarez	0.60	459.00
09/29/2008	KRS	Email exchange with R. Madan regarding [REDACTED] [REDACTED]	0.30	144.00
09/29/2008	SAD	Prepare summary of meetings and discuss same with R. Madan while in transit from New York to Washington DC	1.80	1,377.00
09/29/2008	SAD	Participate in meeting with R. Madan and K. Robbins of the IRS to discuss the status of the IRS audit and process for going forward	2.00	1,530.00

Date	TKP	Description	Hours	Fees
09/29/2008	SAD	Participate in extended meeting with J. Ciongoli (Lehman), S. Hoffman (Alvarez) and R. Madan to review findings on Lehman's general tax exposure	3.20	2,448.00
09/30/2008	SAD	Conference with K. Stults regarding penalties and review [REDACTED] regarding penalties in bankruptcy	0.50	382.50
09/30/2008	SAD	Draft letter to T. Taggart (IRS) memorializing agreement related to 9/29/08 meeting	1.20	918.00
09/30/2008	SAD	Work on follow-up items from IRS meeting on 9/29/08 and prepare task list and file memorandum relative thereto	1.60	1,224.00
09/30/2008	RM	Review related authorities regarding affects of bankruptcy on tax issues	0.80	652.00
09/30/2008	RM	Review proposed letter to IRS regarding procedures for IRS audit	0.20	163.00
09/30/2008	RM	Meeting with S. Dillon regarding procedures for IRS audit	0.40	326.00
09/30/2008	KO	Meet with R. Madan and K. Stults regarding various issues associated with bankruptcy and tax claims	1.60	808.00
09/30/2008	KRS	Conference with S. Dillon regarding penalties and review [REDACTED] regarding penalties in bankruptcy	0.50	240.00
09/30/2008	KRS	Meet with R. Madan and K. Otero regarding various issues associated with bankruptcy and tax claims	1.60	768.00
09/30/2008	SAD	Meet with R. Madan to discuss procedures in preparation for IRS audit	0.40	306.00
09/30/2008	RM	Internal meetings with K. Stults and K. Otero regarding various issues associated with bankruptcy and tax claims	1.60	1,304.00
09/30/2008	AMO	Receipt and review of [REDACTED] per R. Madan	0.20	48.00
10/01/2008	AMO	Update IDR status list for S. Dillon	0.20	48.00
10/01/2008	KO	Meet with A. Laughlin regarding privilege with respect to former employees	0.20	101.00
10/01/2008	RM	Conduct telephone conference with Weil, Gotshal regarding IRS audit procedures	0.30	244.50
10/01/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding various issues including IRS audit, IRS meeting and IDRs	1.10	896.50
10/01/2008	RM	Meet with K. Stults regarding [REDACTED] accrued on tax issues	0.40	326.00

Date	TKP	Description	Hours	Fees
10/01/2008	RM	Conduct telephone conference with J. Triolo (Lehman) regarding [REDACTED] on tax claims	0.90	733.50
10/01/2008	RM	Review authorities on accrual on [REDACTED] on tax claims	1.20	978.00
10/01/2008	RM	Hold telephone conference with G. King regarding various issues including IRS deposition and IDR responses	0.80	652.00
10/01/2008	KRS	Brief R. Madan regarding [REDACTED] relating to tax issues	0.40	192.00
10/01/2008	KO	Research on privilege in bankruptcy context	1.00	505.00
10/01/2008	AML	Conduct research regarding privilege with respect to former employees	1.00	395.00
10/01/2008	AML	Meet with K. Otero regarding privilege with respect to former employees	0.20	79.00
10/02/2008	RM	Telephone conference with J. Ciongoli (Lehman) to review IRS meeting and IRS audit	1.40	1,141.00
10/02/2008	RM	Conduct telephone conference with J. Ciongoli (Lehman) to review IRS responses	0.80	652.00
10/02/2008	RM	Review Rev Proc 94-69 disclosures prepared by S. Dillon	0.70	570.50
10/02/2008	RM	Hold telephone conference with S. Hoffman (Alvarez) to review IRS audit strategy	0.50	407.50
10/02/2008	SAD	Prepare draft Rev Proc 94-69 disclosures for tax year 2006-2007	2.80	2,142.00
10/02/2008	SAD	Participate in conference call with J. Ciongoli (Lehman) and T. Zangre (Lehman) regarding results of monthly IRS meeting	0.70	535.50
10/03/2008	AMO	Compile outstanding IDRs and organize responses	0.50	120.00
10/03/2008	RM	Conduct telephone conference with LBI Trustee's counsel regarding cooperation between the two estates	0.80	652.00
10/03/2008	RM	Review IRS letter regarding audit procedures	0.20	163.00
10/03/2008	RM	Analyze research on post-petition bankruptcy issues	0.80	652.00
10/03/2008	RM	Conduct telephone conference with J. Ciongoli (Lehman) regarding LBI cooperation	0.30	244.50
10/03/2008	RM	Conduct telephone conference with J. Triolo (Lehman) regarding IRS payment history and IDR responses	0.60	489.00
10/03/2008	SAD	Review IRS letter regarding status of 2001-2005 audit and procedure for going forward	0.20	153.00

Date	TKP	Description	Hours	Fees
10/06/2008	RM	Review [REDACTED]	1.10	896.50
10/06/2008	RM	Revise email describing strategy for audit	1.30	1,059.50
10/06/2008	RM	Conduct telephone conference with J. Ciongoli (Lehman) regarding various issues associated with IRS audit, including IRS meeting	0.60	489.00
10/06/2008	RM	Conduct telephone conference with S. Hoffman (Alvarez), Weil, Gotshal and J. Ciongoli (Lehman) regarding LBI's participation	0.80	652.00
10/06/2008	AC	Add T. Zangre (Lehman) to [REDACTED] assignments list and remove names of departed staff	0.20	61.00
10/06/2008	SAD	Research and analyze statute of limitations issues	0.40	306.00
10/06/2008	AMO	Update [REDACTED] latest IDRs	0.50	120.00
10/07/2008	CPB	Conduct a general audit review and respond to emails regarding IDR responses	0.30	238.50
10/07/2008	SAD	Participate in conference call with R. Madan and T. Zangre (Lehman) regarding outstanding issues	0.60	459.00
10/07/2008	RM	Conduct review of IDRs seeking P&L information	0.20	163.00
10/07/2008	RM	Conduct telephone conference with S. Dillon and T. Zangre (Lehman) regarding outstanding issues	0.60	489.00
10/07/2008	RM	Conduct review of outstanding IDRs	0.40	326.00
10/08/2008	RM	Conduct telephone conference with IRS Appeals regarding potential settlement guidelines for FTC transactions	0.80	652.00
10/08/2008	RM	Review Rev. Proc. 94-69 disclosures	1.20	978.00
10/08/2008	RM	Conduct telephone conference with J. Ciongoli (Lehman) regarding strategy for IRS audit	0.60	489.00
10/08/2008	CPB	Confer with S. Dillon regarding tax exposures with 06-07 cycle	1.60	1,272.00
10/08/2008	AMO	Update [REDACTED] latest IDR response	0.10	24.00
10/08/2008	CPB	Prepare chart showing taxpayer and exposures for all prior deals	0.50	397.50
10/08/2008	SAD	Participate in conference with C. Bowers regarding tax exposures with 06-07 cycle and complete research and prepare chart showing tax payments for all prior deals	1.60	1,224.00
10/08/2008	KO	Research exposures for [REDACTED]	0.60	303.00

Date	TKP	Description	Hours	Fees
10/09/2008	SAD	Participate in conference call with J. O'Brien (Lehman) and S. Barbazza (Lehman) to review IRS transcripts and Lehman records in order to assess whether [REDACTED] [REDACTED]	0.90	688.50
10/09/2008	SAD	Analyze IRS transcripts and Lehman records in order to assess whether [REDACTED] [REDACTED]	0.70	535.50
10/09/2008	SAD	Conduct meeting with A. Owens to discuss revenue procedures 94-69 disclosures and organize 2006-2007 94-69 disclosure binder	1.50	1,147.50
10/09/2008	SAD	Conduct review of carry-over transactions and determine amounts at issue relating to the Rev Proc 94-69 disclosures	0.80	612.00
10/09/2008	AMO	Meet with S. Dillon to discuss revenue procedures 94-69 disclosures and organize 2006-2007 94-69 disclosure binder	1.50	360.00
10/09/2008	CPB	Initiate review of new deal information for disclosure purposes and general audit	0.50	397.50
10/10/2008	CPB	Review structured transactions for 06-07 to determine need for disclosure	4.10	3,259.50
10/10/2008	SAD	Hold conference with R. Gomez (Lehman) and C. Bowers regarding information needed for Rev Proc 94-69 disclosure	0.30	229.50
10/10/2008	SAD	Draft memorandum regarding all remittances to IRS and application of remittances by IRS to Lehman by tax year	1.90	1,453.50
10/10/2008	CPB	Conduct conference with S. Dillon and R. Gomez (Lehman) regarding transaction risk	0.30	238.50
10/10/2008	KO	Research which entities have tax exposure based on the transactions they engaged in	0.50	252.50
10/13/2008	AMO	Review and update outstanding IDR list for S. Dillon	0.60	144.00
10/13/2008	AMO	Organize IDR [REDACTED]	0.40	96.00
10/13/2008	SAD	Review new IDRs	0.40	306.00
10/14/2008	RM	Prepare draft email to D. Steinberg (Lehman) and J. Ciongoli (Lehman) regarding SIFMA participation	0.30	244.50
10/14/2008	RM	Review IDR status report	0.60	489.00
10/14/2008	AMO	Correspondence with J. Marx (Lehman) regarding return of client materials and key documents relating to transaction	0.10	24.00

Date	TKP	Description	Hours	Fees
10/14/2008	AMO	Compile and organize latest IDRs to update S. Dillon's IDR binder	1.50	360.00
10/14/2008	AMO	Review and update IDR index based on new IDRs received	0.20	48.00
10/14/2008	JHH	Update docket for tracking appeals	0.10	30.50
10/15/2008	AMO	Complete organization and review of Revenue Procedures 94-69 disclosures binder	1.10	264.00
10/15/2008	AC	Check [REDACTED] for J. Triolo (Lehman) [REDACTED]	0.50	152.50
10/15/2008	SAD	Participate in meeting with R. Madan to review management of various audits	0.50	382.50
10/15/2008	RM	Conduct telephone conference with J. Ciongoli (Lehman) regarding Matter 402	0.60	489.00
10/15/2008	RM	Review responses to IDRs	0.50	407.50
10/15/2008	RM	Meet with S. Dillon to review management of various audits	0.50	407.50
10/15/2008	SAD	Conduct discussion with K. Stults on penalty IDR status	0.20	153.00
10/15/2008	KRS	Conduct penalty IDR status discussion with S. Dillon	0.20	96.00
10/16/2008	CPB	Participate with S. Dillon in client conference call with J. Triolo (Lehman) to review status of open IDRs and advise client regarding strategy and process for responding	1.00	795.00
10/16/2008	SAD	Conduct weekly audit status call with A. Owens, T. Zangre (Lehman) and Lehman team	0.60	459.00
10/16/2008	SAD	Confer with C. Bowers regarding 2006-2007 audit disclosures	0.30	229.50
10/16/2008	RM	Conduct telephone conference with Lehman regarding 94-69 disclosures	0.90	733.50
10/16/2008	SAD	Review new IDRs received from IRS	0.40	306.00
10/16/2008	SAD	Participate with C. Bowers in client conference call with J. Triolo (Lehman) to review status of open IDRs and advise client regarding strategy and process for responding	1.00	765.00
10/16/2008	AMO	Attend weekly audit status call with S. Dillon, T. Zangre (Lehman) and Lehman team members	0.60	144.00
10/16/2008	AMO	Update [REDACTED] IDR index with IDRs CAS-04-CAS-05, ENG-025-ENG-026, and ET-01-ET-03	0.90	216.00

Date	TKP	Description	Hours	Fees
10/16/2008	CPB	Conference with S. Dillon regarding 2006-2007 disclosure	0.30	238.50
10/16/2008	AC	Request [REDACTED] E. Izzo (Lehman)	0.10	30.50
10/17/2008	AC	[REDACTED]	0.30	91.50
10/17/2008	AMO	E-mail exchange with K. Stults regarding locating tax returns for years 2001-2005	0.10	24.00
10/17/2008	RM	Telephone conference with S. Hoffman (Alvarez) and J. Ciongoli (Lehman) regarding various strategic issues associated with the IRS audit	1.10	896.50
10/17/2008	KRS	Emails with A. Owens regarding tax returns for 2001-2005	0.10	48.00
10/20/2008	RM	Telephone conference with T. Taggart (IRS) regarding audit process	0.70	570.50
10/20/2008	RM	Email to J. Ciongoli (Lehman) and D. Steinberg (Lehman) summarizing IRS call	0.30	244.50
10/20/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding IRS strategy	0.60	489.00
10/20/2008	AMO	Update [REDACTED] IDR index with responses to IDRs IE-142-IE-144	0.30	72.00
10/20/2008	AC	Finalize [REDACTED] E. Izzo (Lehman)	0.10	30.50
10/21/2008	AMO	E-mail exchange with M. Covington (Lehman) to see if IDRs ENG-27-ENG-30 were issued by IRS	0.10	24.00
10/21/2008	AMO	Update [REDACTED] IDR index with IDRs Dom-13, Dom-095-Dom-101, ENG-031-ENG-032	0.70	168.00
10/21/2008	AMO	Create index of Forms 5701 [REDACTED]	0.30	72.00
10/21/2008	SAD	Review employment tax IDRs	0.40	306.00
10/21/2008	SAD	Research and analyze employment audit procedures	0.40	306.00
10/21/2008	SAD	Confer with K. Stults regarding procedures and employee tax audit	0.20	153.00
10/21/2008	KRS	Conduct research on employee tax IDRs, ET-1, -2, -3	0.30	144.00
10/21/2008	KRS	Confer with R. Madan regarding research on employee tax IDRs	0.30	144.00
10/21/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding IRS strategy	0.30	244.50

Date	TKP	Description	Hours	Fees
10/21/2008	RM	Office conference with K. Stults regarding employment IDRs	0.30	244.50
10/21/2008	KRS	Confer with S. Dillon regarding research into employee tax audit	0.20	96.00
10/22/2008	RM	Telephone conference with S. Hoffman (Alvarez) regarding Matter 402	0.30	244.50
10/22/2008	SAD	Confer with E. Arovas (McKee Nelson [REDACTED])	0.60	459.00
10/23/2008	AMO	Update [REDACTED] IDR index with IDRs ENG-027-ENG-030	0.30	72.00
10/23/2008	KO	Office conference with R. Madan and K. Stults regarding review of legal question concerning post-petition priority	0.60	303.00
10/23/2008	SAD	Confer with C. Bowers regarding outstanding responses to IDRs	0.40	306.00
10/23/2008	SAD	Prepare for weekly audit status call	0.20	153.00
10/23/2008	SAD	Participate in weekly audit status call with A. Owens and Lehman team	0.40	306.00
10/23/2008	KO	Research docket for hearing on extension of time to file proof of claims	0.70	353.50
10/23/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding IRS meeting	0.80	652.00
10/23/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding strategy	0.90	733.50
10/23/2008	RM	Review legal question regarding pre- and post-petition claims in preparation of meeting with K. Stults and K. Otero	0.60	489.00
10/23/2008	RM	Office conference with K. Stults and K. Otero regarding review of legal question of pre- and post-petition claims	0.60	489.00
10/23/2008	CPB	Confer with S. Dillon regarding outstanding IDR responses and develop answers thereto	0.40	318.00
10/23/2008	AMO	Update outstanding IDR list for S. Dillon	0.30	72.00
10/23/2008	AMO	Attend weekly audit status call with S. Dillon, T. Zangre (Lehman) and Lehman team members	0.40	96.00
10/23/2008	AMO	Update Revenue Procedure 94-69 disclosure index	0.30	72.00
10/23/2008	AMO	Update production bates log	0.20	48.00
10/23/2008	KRS	Office conference with R. Madan and K. Otero regarding review of legal question concerning post-petition priority	0.60	288.00

Date	TKP	Description	Hours	Fees
10/24/2008	CPB	Review 94-69 disclosures	0.30	238.50
10/24/2008	AMO	Assist and organize revenue procedures 94-69 disclosure statement production	1.00	240.00
10/24/2008	SAD	Finalize Rev Proc 94-69 disclosures	0.90	688.50
10/24/2008	SAD	Review new ENG IDRs 33-37	0.30	229.50
10/24/2008	CPB	Confer with S. Dillon regarding 94-69 disclosures	0.10	79.50
10/24/2008	SAD	Confer with C. Bowers regarding 94-69 disclosures	0.10	76.50
10/27/2008	RM	Telephone conference with J. Ciongoli (Lehman) and S. Hoffman (Alvarez) regarding obtaining documents from the U.K.	0.40	326.00
10/27/2008	RM	Draft general response to IRS request	0.30	244.50
10/27/2008	AMO	Update disclosure statement	0.50	120.00
10/27/2008	AMO	Assist in sending disclosure statement to T. Zangre (Lehman)	0.30	72.00
10/27/2008	AMO	Update [REDACTED] IDRs ENG-33-ENG-37, CAS05-06, 5701-IE3, and responses to penalty IDRs	0.80	192.00
10/27/2008	SAD	Meet with J. Triolo (Lehman) and J. Ciongoli (Lehman) with K. Stults to explain Rev Proc 94-69 disclosure	0.90	688.50
10/27/2008	SAD	Meet with J. Ciongoli (Lehman), J. Triolo (Lehman), S. Pai, C. Bowers and K. Stults to work on issues for administrative claim for refund	1.10	841.50
10/27/2008	SP	Attend part of meeting with S. Dillon, C. Bowers, K. Stults, J. Triolo (Lehman) and J. Ciongoli (Lehman) to work on issues for administrative claim for refund	0.90	355.50
10/27/2008	CPB	Meet with J. Ciongoli (Lehman), J. Triolo (Lehman), S. Dillon, S. Pai and K. Stults to work on issues for administrative claim for refund	1.10	874.50
10/27/2008	KRS	Partial attendance at meeting with S. Dillon, J. Ciongoli (Lehman) and J. Triolo (Lehman) to discuss Rev Proc 94-69 disclosure	0.30	144.00
10/27/2008	KRS	Meet with J. Ciongoli (Lehman), J. Triolo (Lehman), S. Dillon, C. Bowers and S. Pai to work on issues for administrative claim refund	1.10	528.00
10/28/2008	RM	Review and respond to Weil, Gotshal regarding cooperation from LBIE	0.30	244.50

Date	TKP	Description	Hours	Fees
10/28/2008	AMO	Update [REDACTED] IDR index with latest IDRs and responses from T. Zangre (Lehman)	1.00	240.00
10/28/2008	SAD	Draft explanations for late IDR responses	0.30	229.50
10/29/2008	AMO	Prepare and organize 2001-2005 audit binders pursuant to bankruptcy filing	1.00	240.00
10/29/2008	SAD	Draft report for D. Steinberg (Lehman) regarding status of all tax controversies and perform calculations relating to tax liability	5.20	3,978.00
10/30/2008	RM	Telephone conference with S. Dillon regarding strategy for litigation	0.10	81.50
10/30/2008	RM	Telephone conference with J. Ciongoli (Lehman) and D. Steinberg (Lehman) regarding audit strategy	0.50	407.50
10/30/2008	RM	Review materials in preparation for meeting with LBI Trustee counsel	0.80	652.00
10/30/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding LBI Trustee counsel	0.60	489.00
10/30/2008	SAD	Confer with A. Owens regarding status of IDR log and responses	0.10	76.50
10/30/2008	SAD	Participate in telephone conference with R. Madan regarding strategy for litigation	0.10	76.50
10/30/2008	AMO	Confer with S. Dillon regarding outstanding IDRs	0.10	24.00
10/30/2008	AMO	Update outstanding IDR list	0.80	192.00
10/31/2008	AMO	Receive and review updated outstanding IRS IDR list from S. Dillon	0.20	48.00
10/31/2008	AMO	Update and organize [REDACTED] IDR index with latest IDRs and responses	0.70	168.00
Total:			174.50	\$116,755.00

Name	Title	Hours	Rate	Amount
Michael Desmond	Partner	0.60	895.00	537.00
Rajiv Madan	Partner	65.60	815.00	53,464.00
Christopher P. Bowers	Partner	10.50	795.00	8,347.50
Sheri A. Dillon	Partner	44.60	765.00	34,119.00
Kevin Otero	Associate	5.20	505.00	2,626.00
Kevin R. Stults	Associate	21.90	480.00	10,512.00

Name	Title	Hours	Rate	Amount
Anne Laughlin	Associate	1.20	395.00	474.00
Bob Leonard	Associate	2.90	395.00	1,145.50
Sarah Pai	Associate	0.90	395.00	355.50
Jeannie H. Hensel	Paralegal V	0.10	305.00	30.50
Alan Currin	CntrLitSupport	1.60	305.00	488.00
Angela M. Owens	Paralegal II	19.40	240.00	4,656.00
Total:		174.50		\$116,755.00

Cost Date	Cost Description	Amount
09/16/08	FEDERAL EXPRESS to Scott Lechner (Lehman)	11.39
09/16/08	FEDERAL EXPRESS to Lauren Hedvat (Lehman)	11.39
09/22/08	FEDERAL EXPRESS to Lauren Hedvat (Lehman)	11.39
09/23/08	Travel - One-way airfare for R. Madan from New York to Washington DC for Lehman meeting	269.35
09/29/08	Travel - One-way airfare for R. Madan from New York to Washington DC to meet with Lehman clients	269.35
09/29/08	Travel - Round trip airfare for S. Dillon from Washington DC to New York to meet with Lehman	493.70
09/29/08	Travel - Taxi for S. Dillon from residence to DCA	36.65
09/29/08	Travel - NORTON SEDAN SERVICE - Car service for S. Dillon and R. Madan from DCA to both residences	75.60
09/29/08	Travel - EUROPE LIMOUSINE SERVICE, INC. - Car service for R. Madan from LAG to Lehman	90.58
09/29/08	Travel - Taxi for R. Madan from residence to DCA	30.00
10/03/08	FEDERAL EXPRESS to Jackie Marx (Lehman)	26.95
Total:		\$1,326.35

Re: Matter 474

Date	TKP	Description	Hours	Fees
09/24/2008	SAD	Determine tax exposure for Matter 474 transaction for 1997-2007 tax years and calculate interest expense	1.10	841.50
10/22/2008	KRS	Prepare write-up for administrative claim	1.60	768.00
10/22/2008	AMO	Retrieve Matter 474 protest for K. Stults	0.20	48.00
10/23/2008	CPB	Review penalty IDR	0.20	159.00
Total:			3.10	\$1,816.50

Name	Title	Hours	Rate	Amount
Christopher P. Bowers	Partner	0.20	795.00	159.00
Sheri A. Dillon	Partner	1.10	765.00	841.50
Kevin R. Stults	Associate	1.60	480.00	768.00
Angela M. Owens	Paralegal II	0.20	240.00	48.00
Total:			3.10	\$1,816.50

Re: Matter 489

Date	TKP	Description	Hours	Fees
09/24/2008	SAD	Determine tax exposure for Matter 489 transactions for 1997-2007 tax years and calculate interest expense	1.10	841.50
10/22/2008	KRS	Begin draft of administrative claim	1.60	768.00
10/27/2008	KRS	Draft administrative claim for Matter 489	0.90	432.00
10/27/2008	KRS	Review protest of Matter 489	0.90	432.00
Total:			4.50	\$2,473.50

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	1.10	765.00	841.50
Kevin R. Stults	Associate	3.40	480.00	1,632.00
Total:		4.50		\$2,473.50

Re: Matter 502

Date	TKP	Description	Hours	Fees
09/15/2008	AMO	Review IDRs, status of responses and responsive documents in light of bankruptcy filing by LBHI	0.20	48.00
10/23/2008	KRS	Discussion with S. Dillon regarding responses to Matters 502(b) and 502(c) penalty IDRs	0.40	192.00
10/23/2008	KRS	Revise Matters 502(b) and 502(c) penalty IDRs	2.40	1,152.00
10/23/2008	KRS	Review documents for production [REDACTED]	0.50	240.00
10/23/2008	KRS	Prepare privilege log for production	0.80	384.00
10/23/2008	AMO	Edit [REDACTED] for Matter 502(b) privilege logs	0.40	96.00
10/23/2008	AMO	Compile and organize production documents for IDRs IE-21, IE-22, IE-110, and IE-111	2.50	600.00
10/23/2008	AC	Prepare supplemental withheld and redacted privilege logs for Matters 502(b) and 502(c)	2.20	671.00
10/23/2008	AC	Prepare and finalize attorney lists to accompany Matters 502(b) and 502(c) privilege logs	0.80	244.00
10/23/2008	AC	Review and assist with preparation of production documents for Matters 502(b) and 502(c)	0.50	152.50
10/23/2008	CWC	Prepare and produce [REDACTED] for Matters 502(b) and 502(c) [REDACTED] with bates numbers	1.90	494.00
10/23/2008	SAD	Provide comments to K. Stults on edits to penalty IDRs IE-121 and IE-122 for Matters 502(b) and 502(c)	0.40	306.00
10/23/2008	SAD	Review final responses to privilege logs for IDRs IE-110 and IE-111	0.40	306.00
10/24/2008	CWC	Isolate recent production documents and create PDF files on the network in the appropriate location	0.40	104.00
10/24/2008	AMO	Receive and organize updated IDR responses from K. Stults	0.20	48.00
10/24/2008	SAD	Finalize Matter 502(a) IDRs IE-21, IE-22, IE-110, IE-111 responses	0.20	153.00
10/24/2008	AC	Update privileged document [REDACTED] with privilege log ID numbers	0.30	91.50

Date	TKP	Description	Hours	Fees
10/24/2008	KRS	Draft supplemental narrative responses to Matters 502(b) and 502(c) IDRs	0.20	96.00
	Total:		14.70	\$5,378.00

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	1.00	765.00	765.00
Kevin R. Stults	Associate	4.30	480.00	2,064.00
Alan Currin	CntrLitSupport	3.80	305.00	1,159.00
Chad W. Campbell	Lit Sup Spec	2.30	260.00	598.00
Angela M. Owens	Paralegal II	3.30	240.00	792.00
	Total:	14.70		\$5,378.00

Cost Date	Cost Description	Amount
09/15/08 - 10/31/08	Photocopies - 507 copies at \$.20	101.40
	Total:	\$101.40

Re: Matter 561

Date	TKP	Description	Hours	Fees
09/15/2008	AMO	Review IDRs, status of responses and responsive documents in light of bankruptcy filing by LBHI	0.20	48.00
09/18/2008	VJ	Conduct research on penalties in bankruptcy	3.20	1,200.00
09/18/2008	KRS	Review and analyze penalties and suspension of audit and draft memorandum regarding same	3.20	1,536.00
09/18/2008	VJ	Discuss research project on penalties with K. Stults	0.10	37.50
09/18/2008	KRS	Meet with V. Jaramillo regarding status of research and issues involved	0.10	48.00
09/18/2008	KRS	Discuss with R. Madan and M. Desmond the findings of research into possible suspension of audit	1.80	864.00
09/18/2008	MD	Meet with R. Madan and K. Stults regarding findings of research into suspension of audit	1.80	1,611.00
09/18/2008	RM	Meet with K. Stults and M. Desmond regarding penalties and possible suspension of audit based on bankruptcy	1.80	1,467.00
09/19/2008	MD	Meet with R. Madan, M. Desmond and V. Jaramillo to review findings of penalty research	0.40	358.00
09/19/2008	RM	Meet with V Jaramillo, M. Desmond and K. Stults to review research on penalties in bankruptcy findings	0.40	326.00
09/19/2008	VJ	Meet with R. Madan, M. Desmond and K. Stults to review research on penalties in bankruptcy findings	0.40	150.00
09/19/2008	KRS	Meet with R. Madan, M. Desmond and V Jaramillo to review research on penalties in bankruptcy findings	0.40	192.00
09/19/2008	KRS	Continue research on penalties in bankruptcy	3.90	1,872.00
09/19/2008	VJ	Conduct and analyze research on penalties in bankruptcy	8.00	3,000.00
09/22/2008	VJ	Draft summary of research on penalties in bankruptcy	1.50	562.50
09/22/2008	AMO	Organize Matter 561 documents in response to bankruptcy filing	0.20	48.00
09/23/2008	MK	Call with R. Madan to discuss time frames of prior IDRs	0.40	192.00
09/23/2008	RM	Teleconference with M. King regarding prior IDRs and timeframes	0.40	326.00
09/24/2008	KO	Confer with M. King regarding penalties	0.50	252.50
09/24/2008	MK	Call with K. Otero to discuss draft brief on penalties	0.50	240.00

Date	TKP	Description	Hours	Fees
09/25/2008	VJ	Review and edit summary of research on penalties in bankruptcy and send to R. Madan and S. Dillon	2.50	937.50
09/25/2008	RM	Review authorities on [REDACTED] in bankruptcy	1.30	1,059.50
09/25/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding [REDACTED] in bankruptcy	0.50	407.50
09/25/2008	SAD	Analyze research relative to penalty issues [REDACTED]	1.80	1,377.00
09/29/2008	KRS	Research penalties and [REDACTED]	2.00	960.00
09/30/2008	KRS	Research and draft file memo on [REDACTED] in bankruptcy	5.50	2,640.00
10/13/2008	RM	Conduct telephone conference with J. Ciongoli (Lehman) regarding summons	0.30	244.50
10/13/2008	KRS	Review e-mails to determine involvement of certain people	0.30	144.00
10/15/2008	RM	Conduct telephone conference with IRS agent regarding status of audit	0.40	326.00
10/15/2008	RM	Review IDR responses	0.70	570.50
10/16/2008	RM	Conduct telephone conference with IRS regarding the next steps for the audit	0.70	570.50
10/16/2008	RM	Conduct review of IDRs and response in preparation for call with IRS	0.90	733.50
10/16/2008	RM	Review new IRS IDRs	0.30	244.50
10/16/2008	KRS	Meet with M. King and R. Madan regarding draft response to penalty IDR	0.50	240.00
10/16/2008	RM	Participate in meeting with M. King and K. Stults to discuss IDR responses	0.50	407.50
10/16/2008	RM	Teleconference with IRS and internal team regarding upcoming summons	1.60	1,304.00
10/16/2008	KRS	Participate in call with R. Madan, M. King, A. Laughlin and IRS to discuss status of IDRs	1.60	768.00
10/16/2008	AMO	Retrieve latest IDRs for R. Madan	0.30	72.00
10/16/2008	MK	Conference call with the R. Madan, A. Laughlin, K. Stults and IRS agent to discuss outstanding IDRs and summons	1.60	768.00
10/16/2008	MK	Meet with R. Madan and K. Stults to discuss IDR responses	0.50	240.00

Date	TKP	Description	Hours	Fees
10/16/2008	MK	Draft memo regarding [REDACTED] potentially responsive documents	1.20	576.00
10/16/2008	MK	Search documents and notes to determine the response to IDR F 2008 05	1.70	816.00
10/16/2008	AML	Meeting with R. Madan, K. Stults and M. King regarding outstanding IDRs and upcoming summons, including telephone call with IRS regarding upcoming summons	1.60	632.00
10/17/2008	AML	Review draft response to summons and information regarding Matter 561 transactions from M. King	0.10	39.50
10/17/2008	KRS	Confirm privilege [REDACTED]	0.20	96.00
10/20/2008	MK	Review documents potentially responsive to IDRs F 2008 04, 05, 06 and begin preparation of response	3.90	1,872.00
10/21/2008	KRS	[REDACTED] begin to prepare privilege log	2.60	1,248.00
10/21/2008	MK	Finalize draft response to IDR F 2008 04 and email to R. Madan for review	1.50	720.00
10/21/2008	FA	Review and revise draft response of the analysis of IDR F 2008 04	0.30	64.50
10/22/2008	MK	Meeting with R. Madan to discuss projects to be completed and responses to IDRs	0.20	96.00
10/22/2008	AML	Read background materials to prepare for privilege review of documents	0.10	39.50
10/22/2008	RM	Meet with M. King regarding new IDRs	0.20	163.00
10/22/2008	KRS	Send transaction details to A. Laughlin for privilege log	0.10	48.00
10/22/2008	AC	Review and respond to email from K. Stults regarding privilege review forms	0.10	30.50
10/22/2008	AMO	Review and file correspondence from IRS to J. Ciongoli (Lehman)	0.20	48.00
10/22/2008	KRS	Confer via email with A. Currin regarding [REDACTED]	0.20	96.00
10/23/2008	AML	Review background materials to prepare for privilege review of documents	0.90	355.50
10/27/2008	MK	Telephone call with R. Buch to discuss status of IDR responses	0.20	96.00
10/27/2008	RLB	Call with M. King regarding status of IDR responses	0.20	147.00
10/28/2008	KRS	Conversations with A. Currin [REDACTED]	0.20	96.00

Date	TKP	Description	Hours	Fees
10/28/2008	KRS	Review prior privilege logs	0.20	96.00
10/28/2008	AC	Telephone conference with K. Stults regarding [REDACTED] for privilege review	0.20	61.00
10/28/2008	AC	Prepare [REDACTED] privilege review and [REDACTED]	0.50	152.50
10/28/2008	AC	[REDACTED] resolve issues [REDACTED]	0.30	91.50
10/29/2008	AC	Review and respond to mail from FTI regarding [REDACTED]	0.10	30.50
10/29/2008	AML	Meeting with K. Stults regarding privilege review of documents	0.60	237.00
10/29/2008	AML	Review documents for privilege	0.70	276.50
10/29/2008	AML	Confer with K. Stults regarding privilege claims on documents	0.20	79.00
10/29/2008	KRS	Prepare for meeting with A. Laughlin to discuss [REDACTED]	0.40	192.00
10/29/2008	KRS	Meet with A. Laughlin regarding [REDACTED]	0.60	288.00
10/29/2008	KRS	Participate in discussion with A. Laughlin regarding [REDACTED]	0.20	96.00
10/29/2008	AC	Update [REDACTED] privilege templates for K. Stults	0.30	91.50
10/30/2008	AC	Email to R. Madan on the status of cost reduction measures [REDACTED]	0.10	30.50
10/30/2008	AML	Review documents for privilege	4.80	1,896.00
10/31/2008	AML	Email K. Stults regarding privilege review of documents	0.30	118.50
10/31/2008	AML	Review documents for privilege	3.10	1,224.50
Total:			81.30	\$40,585.50

Name	Title	Hours	Rate	Amount
Michael Desmond	Partner	2.20	895.00	1,969.00
Rajiv Madan	Partner	10.00	815.00	8,150.00
Sheri A. Dillon	Partner	1.80	765.00	1,377.00
Ronald L. Buch	Partner	0.20	735.00	147.00
Kevin Otero	Associate	0.50	505.00	252.50

Name	Title	Hours	Rate	Amount
Kevin R. Stults	Associate	24.00	480.00	11,520.00
Micah King	Associate	11.70	480.00	5,616.00
Anne Laughlin	Associate	12.40	395.00	4,898.00
Victor Jaramillo	Law Clerk	15.70	375.00	5,887.50
Alan Currin	CntrLitSupport	1.60	305.00	488.00
Angela M. Owens	Paralegal II	0.90	240.00	216.00
Francesca Abdel-Nour	Paralegal I	0.30	215.00	64.50
Total:		81.30		\$40,585.50

Cost Date	Cost Description	Amount
9/15/08 -	████████ Consulting Services - FTI	1,365.69
10/31/08	CONSULTING, INC. professional services & expenses	
Total:		\$1,365.69

Re: Matter 617

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	1.90	815.00	1,548.50
Natan J. Leyva	Partner	2.30	715.00	1,644.50
Bob Leonard	Associate	0.40	395.00	158.00
Alan Currin	CntrLitSupport	1.10	305.00	335.50
Chad W. Campbell	Lit Sup Spec	1.50	260.00	390.00
Angela M. Owens	Paralegal II	2.10	240.00	504.00
Total:		9.30		\$4,580.50

Cost Date	Cost Description	Amount
9/15/08 -	Scanned Documents - 17 scanned pages at \$.15	2.55
10/31/08		
10/15/08	CD Preparation - 4 CDs at \$25	100.00
Total:		\$102.55

Re: Matter 664

Date	TKP	Description	Hours	Fees
10/03/2008	AMO	Organize and compile audit documents	0.20	48.00
10/15/2008	BEH	Review and comment on response to IDR 115	0.20	117.00
10/23/2008	BL	Review and edit penalty IDRs	0.20	79.00
10/23/2008	SAD	Review privilege log for response to IDR IE-115	0.30	229.50
Total:			0.90	\$473.50

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	0.30	765.00	229.50
Brooke E. Hintmann	Associate	0.20	585.00	117.00
Bob Leonard	Associate	0.20	395.00	79.00
Angela M. Owens	Paralegal II	0.20	240.00	48.00
Total:		0.90		\$473.50

Re: Matter 665

Date	TKP	Description	Hours	Fees
10/07/2008	BL	Prepare response to IDR 140	0.70	276.50
10/07/2008	BL	Prepare response to IDR 139	0.30	118.50
10/07/2008	NJL	Confer with B. Leonard regarding IDRs 139 and 140	1.00	715.00
10/07/2008	BL	Meet with N. Leyva to discuss IDRs 139 and 140	1.00	395.00
10/07/2008	AMO	Create draft templates for IDR responses per B. Leonard	0.50	120.00
10/08/2008	NJL	Hold conference with C. Bowers to review IDR-IE-139 questions and research responses	0.80	572.00
10/08/2008	BL	Review documents to prepare response to IDR 140	2.00	790.00
10/08/2008	CPB	Participate in conference with N. Leyva to review IDR-IE-139 questions and research responses	0.80	636.00
10/08/2008	BL	Review documents to prepare response to IDR 139	0.40	158.00
10/09/2008	NJL	Draft response to IDR-IE-139	0.50	357.50
10/10/2008	NJL	Meet with B. Leonard regarding IDR responses	1.00	715.00
10/10/2008	BL	Review documents and prepare draft IDR responses	1.50	592.50
10/10/2008	BL	Meeting with N. Leyva to discuss IDRs 139 and 140	1.00	395.00
10/21/2008	BL	Review documents to prepare response to IDR 139	1.20	474.00
10/21/2008	BL	Review documents to prepare IDR 140 response	1.90	750.50
10/21/2008	NJL	Confer with B. Leonard regarding IDR 139 and 140 responses	0.10	71.50
10/21/2008	BL	Confer with N. Leyva regarding IDR 139 and 140 responses	0.10	39.50
10/22/2008	BL	Review and draft response for IDR IE 139	3.20	1,264.00
10/24/2008	BL	Draft response to IDR 139	1.30	513.50
10/27/2008	BL	Confer with N. Leyva regarding IDR 139 questions and answers	0.80	316.00
10/27/2008	BL	Confer with N. Leyva regarding IDR 140 questions and answers	0.10	39.50
10/27/2008	BL	Revise and edit response to IDR 139	2.50	987.50
10/27/2008	BL	Revise and edit response to IDR 140	0.10	39.50
10/27/2008	NJL	Confer with B. Leonard regarding IDR 139 response	0.80	572.00
10/27/2008	NJL	Confer with B. Leonard regarding IDR 140 response	0.10	71.50

Date	TKP	Description	Hours	Fees
10/28/2008	NJL	Review and revise IDR 139 response	0.30	214.50
10/28/2008	NJL	Review and revise IDR 139 and IDR 140 responses	0.40	286.00
10/28/2008	NJL	Meet with B. Leonard regarding IDR 139 and IDR 140 responses and provide comments	0.20	143.00
10/28/2008	NJL	Revise IDR 139 and IDR 140 responses and email to R. Madan	0.40	286.00
10/28/2008	BL	Review and revise response to IDR 139	2.90	1,145.50
10/28/2008	BL	Confer with N. Leyva regarding responses to IDR 139 and 140	0.20	79.00
10/28/2008	BL	Review and revise response to IDR 140	0.50	197.50
10/29/2008	NJL	Confer with S. Dillon regarding IDR 139 and IDR 140	0.10	71.50
10/29/2008	SAD	Meet with N. Leyva regarding IDR responses	0.10	76.50
Total:			28.80	\$13,479.50

Name	Title	Hours	Rate	Amount
Christopher P. Bowers	Partner	0.80	795.00	636.00
Sheri A. Dillon	Partner	0.10	765.00	76.50
Natan J. Leyva	Partner	5.70	715.00	4,075.50
Bob Leonard	Associate	21.70	395.00	8,571.50
Angela M. Owens	Paralegal II	0.50	240.00	120.00
Total:			28.80	\$13,479.50

Re: Matter 667

Date	TKP	Description	Hours	Fees
10/09/2008	KRS	Conduct review of Matter 667 IDR	0.50	240.00
10/10/2008	KRS	Review status of IDR for production	0.30	144.00
10/15/2008	SAD	Review and make comments on draft response to penalty IDR	0.60	459.00
10/16/2008	KRS	Revise Matter 667 penalty IDR	0.10	48.00
10/16/2008	KRS	Discuss penalty IDR with J. Triolo (Lehman)	0.50	240.00
10/23/2008	AMO	Compile and organize production documents for IDR IE-122	0.30	72.00
10/23/2008	SAD	Review responses to IDR IE-130 and IE-122	0.10	76.50
10/23/2008	CPB	Review IDR response	0.20	159.00
10/23/2008	KRS	Final review of IDR-122	1.00	480.00
10/27/2008	KRS	Revise response to penalty IDR IE-133	0.20	96.00
10/27/2008	KRS	Review documents [REDACTED] and prepare for production with privilege logs	0.20	96.00
10/28/2008	SAD	Discussion with K. Stults regarding response to IDR 133	0.20	153.00
10/28/2008	KRS	Revise response to IDR IE-133	0.20	96.00
10/28/2008	KRS	IDR IE-133 discuss responses with S. Dillon	0.20	96.00
10/29/2008	KRS	[REDACTED] prepare Matter 667 documents for production	1.20	576.00
10/29/2008	KRS	Prepare privilege logs for redacted and withheld documents	0.60	288.00
10/29/2008	AMO	Confer with K. Stults regarding Matter 667 production	0.10	24.00
10/29/2008	KRS	Meet with A. Owens regarding production issues	0.10	48.00
10/30/2008	AMO	Confer with A. Currin regarding withheld log names	0.10	24.00
10/30/2008	AMO	Assist and organize production responses to IE-31 and IE-133	2.50	600.00
10/30/2008	AMO	Update name fields for withheld privilege log	0.40	96.00
10/30/2008	AC	Confer with A. Owens regarding withheld log names [REDACTED]	0.10	30.50
10/30/2008	AC	Review production documents [REDACTED]	0.70	213.50

Date	TKP	Description	Hours	Fees
10/30/2008	AC	preparation of privilege logs for S. Dillon	0.20	61.00
10/30/2008	SAD	Review final response to IDR IE-133 and corresponding production and privilege logs	1.70	1,300.50
10/30/2008	AC	Extract log data [REDACTED] and prepare withheld and redacted draft and final privilege logs	3.40	1,037.00
10/30/2008	KRS	Finalize privilege logs [REDACTED] [REDACTED]	4.20	2,016.00
10/30/2008	CWC	Prepare and produce [REDACTED] for Matter 667 [REDACTED] with bates numbers	1.80	468.00
Total:			21.70	\$9,238.00

Name	Title	Hours	Rate	Amount
Christopher P. Bowers	Partner	0.20	795.00	159.00
Sheri A. Dillon	Partner	2.60	765.00	1,989.00
Kevin R. Stults	Associate	9.30	480.00	4,464.00
Alan Currin	CntrLitSupport	4.40	305.00	1,342.00
Chad W. Campbell	Lit Sup Spec	1.80	260.00	468.00
Angela M. Owens	Paralegal II	3.40	240.00	816.00
Total:			21.70	\$9,238.00

Cost Date	Cost Description	Amount
9/15/08 - 10/31/08	Photocopies - 362 copies at \$.20	72.40
Total:		\$72.40

Re: Matter 701

Date	TKP	Description	Hours	Fees
09/15/2008	AMO	Review IDRs, status of responses and responsive documents in light of bankruptcy filing by LBHI	0.20	48.00
09/22/2008	RM	Review authorities relating to the requirements of an administrative claim for refund	0.90	733.50
09/25/2008	SAD	Determine tax exposure relating to all issues for 1997-2000 tax years as needed for administrative claim	1.90	1,453.50
09/30/2008	KRS	Research and draft file memo on content of administrative claim in bankruptcy	5.50	2,640.00
10/01/2008	KRS	Conduct research on impact of automatic stay on administrative claims for refunds	1.10	528.00
10/01/2008	KRS	Draft memorandum on content required in administrative claim for refund	1.10	528.00
10/03/2008	SAD	Determine IRS procedures for returning to Appeals after a stat notice has been issued	0.30	229.50
10/05/2008	KRS	Conduct research on time period in which to file administrative claim where agreement to extend assessment period	0.50	240.00
10/05/2008	RM	Review authorities on statute of limitation for refund claims	0.60	489.00
10/05/2008	RM	Draft email to J. Triolo (Lehman), J. Ciongoli (Lehman) and S. Dillon regarding Lehman payment history to IRS	0.30	244.50
10/06/2008	RM	Review law on statute of limitations for refund claims	1.10	896.50
10/06/2008	RM	Office conference with S. Pai and S. Dillon regarding statute of limitations research	0.20	163.00
10/06/2008	SAD	Confer with R. Madan and S. Pai regarding statute of limitations analysis	0.20	153.00
10/06/2008	SP	Discuss question related to statutory limitations on refund claims with R. Madan and S. Dillon	0.20	79.00
10/06/2008	SP	Research statutory and regulatory limitations on the size of refund claims	2.40	948.00
10/06/2008	SP	Draft e-mail sharing results of research regarding refund claims with R. Madan and S. Dillon	0.30	118.50

Date	TKP	Description	Hours	Fees
10/06/2008	SAD	Research taxpayer's rights to IRS Appeals functions in a bankruptcy proceeding	0.40	306.00
10/06/2008	SAD	Review IRS transcripts and determine payment history	0.40	306.00
10/06/2008	SAD	Finalize findings regarding stat notices and Appeals rights	0.40	306.00
10/07/2008	RM	Conduct review of IRS payment history	0.40	326.00
10/07/2008	RM	Email exchange with S. Dillon and J. Triolo (Lehman) regarding IRS payment history	0.20	163.00
10/07/2008	SAD	Emails with R. Madan and J. Triolo (Lehman) regarding IRS payment history	0.20	153.00
10/08/2008	RM	Review IRS payment history	0.80	652.00
10/08/2008	RM	Conduct telephone conference with J. Triolo (Lehman) regarding IRS payment history	0.60	489.00
10/13/2008	RM	Review chart of IRS payment history	0.40	326.00
10/15/2008	KRS	Participate in conference with V. Mears in preparation for research on motions to determine tax liability [REDACTED]	0.20	96.00
10/15/2008	SAD	Office conference with K. Stults regarding status of penalty IDR	0.20	153.00
10/15/2008	KRS	Office conference with S. Dillon regarding status of penalty IDR	0.20	96.00
10/15/2008	VM	Research federal rules and local 2nd Circuit rules for information regarding motions to determine tax liability [REDACTED]	1.00	395.00
10/15/2008	VM	Conference with K. Stults in preparation for research on motions to determine tax liability [REDACTED]	0.20	79.00
10/15/2008	VM	Conduct research on bankruptcy cases involving motions to determine tax liability [REDACTED]	1.50	592.50
10/15/2008	VM	Email D. Bohls (reference librarian) regarding docket search for [REDACTED]	0.10	39.50
10/15/2008	VM	Conduct telephone call with D. Bohls (reference librarian) to assist with document search for [REDACTED]	0.10	39.50
10/16/2008	VM	Research motions to determine tax liability [REDACTED]	0.70	276.50
10/16/2008	VM	Conference with D. Bohls (reference librarian) regarding parameters for docket search	0.10	39.50
10/16/2008	VM	Research [REDACTED] in bankruptcy cases	1.10	434.50

Date	TKP	Description	Hours	Fees
10/16/2008	VM	Email K. Stults regarding results of research on "variance doctrine"	0.10	39.50
10/16/2008	VM	Discussions with K. Stults regarding administrative claims in bankruptcy	0.30	118.50
10/16/2008	VM	Research example of 505(a) motion and compare claims with attached amended return	0.30	118.50
10/16/2008	KRS	Discussions with V. Mears regarding administrative claims in bankruptcy	0.30	144.00
10/21/2008	KRS	Meet with A. Owens regarding appeals closing information	0.20	96.00
10/21/2008	RM	Telephone call with J. Ciongoli (Lehman) regarding claims for refund	1.20	978.00
10/21/2008	AMO	Meet with K. Stults to locate appeals closing information	0.20	48.00
10/21/2008	SAD	Confer with K. Stults regarding administrative claim for refund	0.70	535.50
10/21/2008	KRS	Confer with S. Dillon regarding administrative claim for refund	0.70	336.00
10/21/2008	KRS	Conduct research regarding bankruptcy cases containing administrative claims for refund	0.50	240.00
10/21/2008	KRS	Perform research regarding filing administrative claims and their content in bankruptcy	0.80	384.00
10/22/2008	KRS	Participate in telephone conference with R. Madan, S. Dillon and J. Triolo (Lehman) regarding claims for refund	0.40	192.00
10/22/2008	KRS	Review protests in preparation for call with J. Triolo (Lehman)	0.30	144.00
10/22/2008	KRS	Meet with R. Madan and S. Dillon regarding administrative claims for refund and amended returns	0.90	432.00
10/22/2008	RM	Meeting with S. Dillon and K. Stults regarding claims for refund	0.90	733.50
10/22/2008	SAD	Participate in office conference with K. Stults and R. Madan regarding filing of administrative claim for refund	0.90	688.50
10/22/2008	KRS	Participate in telephone conference with J. Triolo (Lehman) regarding administrative claim and amended return	0.10	48.00
10/22/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding claims for refund	0.10	81.50
10/22/2008	RM	Telephone conference with S. Dillon, K. Stults and J. Triolo (Lehman) regarding claims for refund	0.40	326.00

Date	TKP	Description	Hours	Fees
10/22/2008	SAD	Participate in telephone conference with R. Madan, K. Stults and J. Triolo (Lehman) regarding administrative claims	0.40	306.00
10/23/2008	SAD	Participate in telephone conference with J. Ciongoli (Lehman) regarding calculations for administrative claim for refund	0.30	229.50
10/27/2008	ASK	Confer with D. Bohls (reference librarian) regarding mitigation provision article search	0.10	39.50
10/27/2008	SAD	Participate in strategy meeting for managing 2001-2007 audits with J. Ciongoli (Lehman), R. Madan, J. Triolo (Lehman) and T. Zangre (Lehman)	1.20	918.00
10/27/2008	RM	Meeting with J. Ciongoli (Lehman), S. Dillon, T. Zangre (Lehman), and J. Triolo (Lehman) regarding drafting IRS administrative claims	1.20	978.00
10/28/2008	VM	Telephone conference with K. Stults regarding research on administrative claims	0.10	39.50
10/28/2008	VM	Telephone conference with D. Bohls (reference librarian) regarding docket search for administrative claims	0.10	39.50
10/28/2008	VM	Research administrative claims filed in the Southern District of New York	0.40	158.00
10/28/2008	VM	Review complaints filed in Southern District of New York for tax refund suits	0.50	197.50
10/28/2008	KRS	Review examples of claims for refund found by V. Mears	0.20	96.00
10/28/2008	KRS	Telephone conference with V. Mears regarding research results	0.10	48.00
10/31/2008	KRS	Conduct research for examples of administrative claims for refund	0.60	288.00
Total:			40.50	\$23,781.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	9.30	815.00	7,579.50
Sheri A. Dillon	Partner	7.50	765.00	5,737.50
Kevin R. Stults	Associate	13.70	480.00	6,576.00
Arielle S. Krause	Associate	0.10	395.00	39.50
Sarah Pai	Associate	2.90	395.00	1,145.50
Veronica Mears	Associate	6.60	395.00	2,607.00

Name	Title	Hours	Rate	Amount
Angela M. Owens	Paralegal II	0.40	240.00	96.00
Total:		40.50		\$23,781.00

Re: Matter 750

Date	TKP	Description	Hours	Fees
09/15/2008	LDP	Review, organize and prepare case materials in response to government's decision to not pursue	2.50	762.50
09/15/2008	MNL	Review, analyze, and organize materials regarding investigations	0.50	397.50
09/15/2008	AMO	Review IDRs, status of responses and responsive documents in light of bankruptcy filing by LBHI	0.20	48.00
09/16/2008	ELM	Confer with M. Levy on investigation status in light of bankruptcy filing	0.30	166.50
09/16/2008	MNL	Review and analyze material document issues based on status of investigation	0.30	238.50
09/16/2008	ELM	Meet with A. Currin regarding [REDACTED] [REDACTED]	0.40	222.00
09/16/2008	AC	Meet with E. Martin regarding [REDACTED] [REDACTED]	0.40	122.00
09/16/2008	AC	Confer with E. Roemer (FTI) regarding [REDACTED] [REDACTED]	0.40	122.00
09/16/2008	AC	Review [REDACTED] documents [REDACTED]	0.50	152.50
09/16/2008	MNL	Confer with counsel for Morgan Stanley regarding PSI investigation	0.60	477.00
09/16/2008	MNL	Confer with E. Martin regarding status of investigation	0.30	238.50
09/18/2008	AMO	Receipt and review of hearing testimony for J. DeRosa (Lehman)	0.20	48.00
09/19/2008	MNL	Conference with E. Martin regarding document [REDACTED] [REDACTED]	0.80	636.00
09/19/2008	ELM	Participate in conference with M Levy regarding document [REDACTED]	0.80	444.00
09/22/2008	ELM	Confer with R. Madan and M. Levy on draft transcript review of J. DeRosa (Lehman) PSI testimony	0.20	111.00
09/22/2008	MNL	Review and analyze materials regarding draft transcript review of J. DeRosa (Lehman) PSI testimony	0.30	238.50
09/22/2008	RM	Conduct conference with M. Levy and E. Martin regarding J. DeRosa (Lehman) PSI Testimony	0.20	163.00

Date	TKP	Description	Hours	Fees
09/22/2008	MNL	Confer with R. Madan, and E. Martin regarding PSI testimony of J. DeRosa (Lehman)	0.20	159.00
09/23/2008	MNL	Conference with E. Martin and R. Madan regarding J. DeRosa (Lehman) PSI testimony	0.20	159.00
09/23/2008	ELM	Review and analyze J. DeRosa (Lehman) PSI testimony	0.50	277.50
09/23/2008	RM	Confer with M. Levy and E. Martin regarding J. DeRosa (Lehman) PSI Testimony	0.20	163.00
09/23/2008	ELM	Conference with M. Levy and R. Madan regarding J. DeRosa (Lehman) PSI testimony	0.20	111.00
09/24/2008	RM	Conduct telephone conference with J. Ciongoli (Lehman) regarding audit questions	0.60	489.00
09/26/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding audit IDRs	0.20	163.00
09/26/2008	ELM	Confer with M. Levy regarding J. DeRosa (Lehman) PSI Testimony	0.50	277.50
09/26/2008	ELM	Review and analyze J. DeRosa (Lehman) PSI transcript	0.50	277.50
09/26/2008	MNL	Conference with E. Martin regarding the analysis and revisions to J. DeRosa (Lehman) transcript and document issues	0.50	397.50
09/27/2008	MNL	Review and analyze materials regarding PSI investigation	0.30	238.50
09/30/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding audit	0.30	244.50
10/02/2008	ELM	Participate in conference with J. DeRosa (Lehman), T. Shpetner (Lehman), M. Levy, R. Madan to review corrections on hearing transcript and review and analyze materials regarding same	0.50	277.50
10/02/2008	RM	Participate in conference with J. DeRosa (Lehman), T. Shpetner (Lehman), M. Levy, E. Martin to review corrections on hearing transcript and review and analyze materials regarding same	0.50	407.50
10/02/2008	MNL	Hold conference with J. DeRosa (Lehman), T. Shpetner (Lehman), R. Madan, E. Martin to review corrections on hearing transcript and review and analyze materials regarding same	0.50	397.50
10/03/2008	MNL	Confer with E. Martin regarding revised transcript	0.30	238.50
10/03/2008	ELM	Participate in conference with M. Levy regarding revised transcript	0.30	166.50

Date	TKP	Description	Hours	Fees
10/07/2008	MK	Participate in meeting with R. Madan to discuss IDR response	0.30	144.00
10/07/2008	MK	Conduct search of files for relevant information for response to IE-141	1.90	912.00
10/07/2008	RM	Conduct review of law on entity liability of Matter 750	0.80	652.00
10/07/2008	RM	Review IDR questions and previous responses	0.60	489.00
10/07/2008	RM	Conduct meeting with M. King to discuss IDR responses	0.30	244.50
10/07/2008	MK	Review IDR IE-141	0.30	144.00
10/08/2008	MK	Review documents potentially responsive to the IDR and prepare response to IDR IE-141	1.50	720.00
10/10/2008	MK	Review transaction data that is relevant to responding to IDR IE-141	1.50	720.00
10/13/2008	MK	Review transaction data that is relevant to responding to IDR IE-141	1.90	912.00
10/13/2008	RM	Review new IDRs	0.40	326.00
10/13/2008	RM	Review responses relating to 2006-2007 period	0.70	570.50
10/13/2008	MK	Draft and send email to R. Madan summarizing response to IE-141	0.10	48.00
10/20/2008	AMO	Receipt and archive of permanent subcommittee on investigations hearing transcript from E. Martin	0.20	48.00
10/20/2008	MK	Review engagement letter and report from Deloitte & Touche to determine if either is privileged	0.30	144.00
10/21/2008	RM	Review IDRs and responses	0.70	570.50
10/21/2008	RM	Review Deloitte materials potentially response to IRS requests	0.40	326.00
10/21/2008	RM	Email exchange with J. DeRosa (Lehman) regarding potential response to IDR	0.10	81.50
10/22/2008	JHH	[REDACTED]	0.10	30.50
10/22/2008	MK	Confer with R. Madan regarding best way to respond to IDR	0.20	96.00
10/22/2008	RM	Discussion with J. Hensel regarding [REDACTED] [REDACTED]	0.10	81.50
10/22/2008	AC	Meet with R. Madan, M. King, J. Hensel and E. Martin regarding options [REDACTED]	0.40	122.00
10/22/2008	AC	Prepare e-mail and schedule meeting with FTI regarding [REDACTED]	0.10	30.50

Date	TKP	Description	Hours	Fees
10/22/2008	JHH	Meet with A. Currin, R. Madan, M. King and E. Martin regarding [REDACTED]	0.40	122.00
10/22/2008	RM	Meeting with J. Hensel, M. King, A. Currin and E. Martin regarding [REDACTED]	0.40	326.00
10/22/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding IDR responses	0.20	163.00
10/22/2008	RM	Office conference with M. King regarding IDR responses	0.20	163.00
10/22/2008	MK	Meeting with R. Madan, E. Martin, A. Currin and J. Hensel to discuss [REDACTED] [REDACTED]	0.40	192.00
10/22/2008	MK	Call with E. Rousseau (Lehman) to discuss [REDACTED] [REDACTED] for 2006-2007	0.20	96.00
10/22/2008	ELM	Confer with R. Madan, J. Hensel, M. King, and A. Currin regarding document issues	0.40	222.00
10/24/2008	AC	Schedule conference call with FTI regarding [REDACTED]	0.10	30.50
10/24/2008	SAD	Review new CAS IDRs 06-07	0.10	76.50
10/24/2008	MK	Review IDRs CAS 06 and 07	0.20	96.00
10/27/2008	AC	Update J. Hensel [REDACTED]	0.10	30.50
10/27/2008	JHH	Meet with A. Currin [REDACTED]	0.10	30.50
10/27/2008	AC	Telephone conference with FTI regarding [REDACTED] [REDACTED]	0.30	91.50
10/29/2008	MK	Compile summary of audit exposure	0.80	384.00
10/30/2008	AC	E-mail communications with FTI regarding [REDACTED] [REDACTED]	0.20	61.00
Total:			32.20	\$18,529.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	6.90	815.00	5,623.50
Michael N. Levy	Partner	4.80	795.00	3,816.00
Sheri A. Dillon	Partner	0.10	765.00	76.50
Elizabeth L. Martin	Associate	4.60	555.00	2,553.00
Micah King	Associate	9.60	480.00	4,608.00
Jeannie H. Hensel	Paralegal V	0.60	305.00	183.00

Name	Title	Hours	Rate	Amount
Lisa Doussard Plegge	Paralegal V	2.50	305.00	762.50
Alan Currin	CntrLitSupport	2.50	305.00	762.50
Angela M. Owens	Paralegal II	0.60	240.00	144.00
Total:			32.20	\$18,529.00

Cost Date	Cost Description	Amount
9/15/08 - 10/31/08	Scanned Documents - 126 scanned pages at \$.15	18.90
Total:		\$18.90

Re: Matter 798

Date	TKP	Description	Hours	Fees
09/30/2008	RM	Telephone conference with J. Triolo (Lehman) regarding IDRs	0.60	489.00
09/30/2008	RM	Telephone conference with G. King regarding IDRs	0.30	244.50
09/30/2008	AMO	Assist with preparation for G. King deposition	0.10	24.00
10/02/2008	RM	Conduct telephone conference with G. King to review IRS deposition	0.40	326.00
10/02/2008	RM	Conduct telephone conference with T. Zangre (Lehman) to review IRS deposition	0.10	81.50
10/02/2008	RM	Conduct telephone conference with K. Kemp (Lehman) to review IRS deposition	0.20	163.00
10/03/2008	AMO	Organize and compile audit documents	0.20	48.00
10/08/2008	BEH	Review [REDACTED] for Matter 798 transactions	0.20	117.00
10/13/2008	RM	Conduct review of tax opinions on Matter 798 deals in preparation of IRS deposition	3.10	2,526.50
10/15/2008	SAD	Review and provide comments on draft response to penalty IDRs	0.80	612.00
10/15/2008	BL	Review drafts and edit penalty IDRs for Matter 798	0.30	118.50
10/15/2008	BEH	Review and comment on responses to IDRs 113, 114, 116	0.70	409.50
10/20/2008	BEH	Prepare materials for deposition preparation session with G. King	2.70	1,579.50
10/20/2008	BEH	Meet with R. Madan regarding call with IRS counsel	0.30	175.50
10/20/2008	BEH	Prepare engagement letters for G. King	0.30	175.50
10/20/2008	AMO	Meet with B. Hintmann regarding updating G. King interview binders in preparation for upcoming deposition	0.10	24.00
10/20/2008	AMO	Search Matter 798(c) meeting minutes for documents relating to G. King	1.00	240.00
10/20/2008	BL	Review and compile documents for interview preparation for Matter 798	1.00	395.00
10/20/2008	RM	Office conference with B. Hintmann to prepare for G. King deposition	0.30	244.50
10/20/2008	BEH	Direct A. Owens on preparation of deposition binder for G. King	0.10	58.50

Date	TKP	Description	Hours	Fees
10/20/2008	RM	Telephone conference with S. Koleus of IRS regarding G. King interview	0.60	489.00
10/20/2008	RM	Telephone conference with G. King regarding deposition preparations and review of documents	0.40	326.00
10/21/2008	RM	Telephone conference with G. King regarding deposition	0.30	244.50
10/21/2008	RM	Office conference with B. Hintmann regarding deposition	0.20	163.00
10/21/2008	RM	Review and revise engagement letters for G. King deposition	0.80	652.00
10/21/2008	BEH	Call to A. Owens regarding G. King deposition prep binders	0.10	58.50
10/21/2008	AMO	Teleconference with B. Hintmann regarding updating Matter 798(c) interview binder for G. King	0.10	24.00
10/21/2008	BEH	Confer with R. Madan regarding preparation for G. King deposition	0.20	117.00
10/21/2008	BEH	Draft engagement letters for G. King	0.20	117.00
10/23/2008	BL	Meet with S. Dillon to discuss comments to penalty IDRs	0.10	39.50
10/23/2008	BL	Review and edit penalty IDRs	0.60	237.00
10/23/2008	SAD	Provide comments to B. Leonard on edits to responses to IDRs IE-113, 114, 115, 116	0.10	76.50
10/23/2008	BEH	Review UK portion of transaction in preparation for G. King deposition	0.30	175.50
10/23/2008	SAD	Review and provide comments on Matter 798(a) privilege log for response to IDR IE-114	0.60	459.00
10/23/2008	BEH	Review revised responses to IDRs IE 113, 114, 115, 116	1.10	643.50
10/23/2008	SAD	Review and provide comments on Matter 798(b) privilege log for response to IDR IE-116	0.30	229.50
10/23/2008	SAD	Review and provide comments on Matter 798(c) privilege log for response to IDR IE-113	0.30	229.50
10/24/2008	BL	Review and edit penalty IDRs and privilege logs	0.30	118.50
10/24/2008	JHH	Finalize withheld documents logs and advisor lists for Matter 798 transactions	1.40	427.00
10/24/2008	BEH	Meet with R. Madan regarding G. King deposition	0.10	58.50
10/24/2008	BEH	Review materials in preparation for G. King deposition preparation session	0.40	234.00
10/24/2008	BEH	Review documents provided by IRS for G. King deposition	0.90	526.50

Date	TKP	Description	Hours	Fees
10/24/2008	DJP	Draft memorandum summarizing review of the United Kingdom's portion of the Matter 798(b) transaction	1.60	632.00
10/24/2008	AMO	Assist and organize penalty IDRs and supplemental privilege log productions	0.90	216.00
10/24/2008	SAD	Finalize IDR IE-113, IE-114, IE-115, IE-116 responses	0.20	153.00
10/24/2008	RM	Office conference with B. Hintmann regarding IRS documents	0.10	81.50
10/24/2008	RM	Telephone conference with IRS regarding documents for G. King deposition	0.50	407.50
10/24/2008	RM	Briefly review IRS documents for G. King deposition	0.30	244.50
10/25/2008	BEH	Review documents provided by IRS for G. King deposition	1.40	819.00
10/26/2008	BEH	Review documents in preparation for G. King deposition	1.00	585.00
10/27/2008	BEH	Prepare R. Madan for G. King meeting	0.20	117.00
10/27/2008	BEH	Review Matter 798(a) and 798(b) transactions in preparation for G. King deposition	4.80	2,808.00
10/27/2008	AMO	Compile exhibits and assist with deposition preparation for G. King	1.00	240.00
10/27/2008	AMO	Finalize production of documents to IRS in preparation for G. King deposition	1.00	240.00
10/27/2008	AMO	Revise Matter 798(a) analysis per B. Hintmann	0.20	48.00
10/27/2008	AMO	Assist with preparation of Matter 798(a) and 798(b) deposition binders	0.20	48.00
10/27/2008	SAD	Telephone call with T. Zangre (Lehman) to discuss penalty IDRs	0.30	229.50
10/27/2008	RM	Review file memo of Matter 798 transactions in preparation of meeting with G. King	3.20	2,608.00
10/27/2008	RM	Review emails and other key documents relating to file memo of Matter 798 transactions in preparation of meeting with G. King	2.40	1,956.00
10/27/2008	RM	Meeting with B. Hintmann regarding G. King meeting	0.20	163.00
10/27/2008	RM	Telephone conference with G. King	0.20	163.00
10/28/2008	RM	Review documents identified by IRS in preparation for meeting with G. King	2.40	1,956.00
10/28/2008	RM	Non-working travel time from Washington DC to New York to prepare for G. King deposition	1.40	1,141.00
10/28/2008	RM	Meeting with G. King to prepare for IRS deposition	5.80	4,727.00

Date	TKP	Description	Hours	Fees
10/28/2008	RM	Review new documents identified by IRS for use during G. King's deposition	0.90	733.50
10/28/2008	BEH	Telephone conference with A. Owens regarding revisions to Matter 798(a) spreadsheet	0.10	58.50
10/28/2008	BL	Review and locate documents for IRS interview preparation	0.30	118.50
10/28/2008	CWC	Prepare and create [REDACTED] from previous production for Matters 798(b) and 798(c) [REDACTED] with bates numbers	1.10	286.00
10/28/2008	AMO	Telephone conference with B. Hintmann regarding Matter 798(a) spreadsheet	0.10	24.00
10/28/2008	AMO	Organize and compile documents identified by IRS per B. Hintmann	1.50	360.00
10/28/2008	CPB	Review materials to prepare for G. King interview while in transit from Washington DC to New York	1.70	1,351.50
10/28/2008	CPB	Non-working travel time while in transit from Washington DC to New York for G. King deposition	0.80	636.00
10/28/2008	CPB	Attend part of meeting with G. King to prepare him for IRS deposition	3.90	3,100.50
10/28/2008	SAD	Review new IDR IE-147 regarding Matter 798(b) transaction	0.20	153.00
10/28/2008	AC	Identify production documents and prepare sets for attorney IRS meeting	1.40	427.00
10/28/2008	BEH	Non-working travel time while in transit from Washington DC to New York for G. King deposition	1.10	643.50
10/28/2008	BEH	Review materials in preparation for G. King deposition while in transit from Washington DC to New York for G. King deposition	3.10	1,813.50
10/28/2008	BEH	Attend portion of G. King deposition preparation meeting with R. Madan	5.20	3,042.00
10/28/2008	BEH	Review new documents provided by IRS for G. King deposition	2.10	1,228.50
10/28/2008	BEH	Review documents and transaction memos in preparation for G. King deposition preparation session	0.80	468.00
10/28/2008	CPB	Review transactions and documents with G. King	0.80	636.00
10/29/2008	BEH	Review materials in preparation for G. King deposition preparation session	0.50	292.50
10/29/2008	BEH	Attend part of G. King deposition preparation session	7.00	4,095.00

Date	TKP	Description	Hours	Fees
10/29/2008	CWC	Prepare and produce [REDACTED] for Matter 798(b) from [REDACTED] with bates numbers	0.70	182.00
10/29/2008	BL	Review documents and prepare response and production for IDR 147	0.80	316.00
10/29/2008	BL	Review documents for interview preparation	0.20	79.00
10/29/2008	CPB	Attend part of meeting to prepare G. King for deposition before IRS	5.50	4,372.50
10/29/2008	AMO	Confer with B. Leonard and litigation support regarding Matter 798(b) production for IDR IE-147	0.20	48.00
10/29/2008	AMO	Retrieve Matter 798(c) amending agreement for B. Hintmann	0.20	48.00
10/29/2008	AC	Finalize Matter 798(b) production [REDACTED]	0.20	61.00
10/29/2008	BL	Direct A. Owens on production issues	0.10	39.50
10/29/2008	BL	Emails with S. Dillon regarding response to IDR 147	0.30	118.50
10/29/2008	RM	Review documents identified by IRS for use in G. King deposition	1.30	1,059.50
10/29/2008	RM	Meeting with G. King to prepare for IRS deposition	7.50	6,112.50
10/29/2008	SAD	Review documents responsive to IDR IE-147	0.20	153.00
10/29/2008	SAD	Advise B. Leonard regarding response to IDR IE-147	0.20	153.00
10/30/2008	RM	Defend G. King's IRS deposition	6.20	5,053.00
10/30/2008	RM	Meeting with G. King regarding IRS deposition	0.50	407.50
10/30/2008	RM	Meeting with IRS regarding IRS deposition	0.30	244.50
10/30/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding IRS deposition	0.20	163.00
10/30/2008	BEH	Participate in defense of G. King deposition	6.20	3,627.00
10/30/2008	BEH	Meet with G. King post-deposition	0.30	175.50
10/30/2008	BEH	Non-working travel time in transit to from New York to Washington DC after G. King deposition	2.30	1,345.50
10/30/2008	BEH	Review Matter 798 fact memoranda while in transit from New York to Washington DC after G. King deposition	2.20	1,287.00
10/30/2008	AMO	Organize IE-147 production documents	0.20	48.00
10/30/2008	CPB	Participate in portion deposition of G. King	2.90	2,305.50
10/30/2008	CPB	Non-working travel from New York to Washington DC after G. King deposition	0.40	318.00

Date	TKP	Description	Hours	Fees
10/31/2008	BL	Meet with A. Owens regarding status of Matter 798(b) IDR response	0.10	39.50
10/31/2008	AMO	Confer with B. Leonard regarding Matter 798(b) IDR	0.10	24.00
10/31/2008	RM	Non-working travel from New York to Washington DC after G. King deposition	2.00	1,630.00
10/31/2008	BEH	Update transaction memorandum for Matter 798(a)	0.30	175.50
Total:			125.70	\$82,334.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	42.70	815.00	34,800.50
Christopher P. Bowers	Partner	16.00	795.00	12,720.00
Sheri A. Dillon	Partner	3.20	765.00	2,448.00
Brooke E. Hintmann	Associate	46.20	585.00	27,027.00
Bob Leonard	Associate	4.10	395.00	1,619.50
David J. Peppelman	Associate	1.60	395.00	632.00
Jeannie H. Hensel	Paralegal V	1.40	305.00	427.00
Alan Currin	CntrLitSupport	1.60	305.00	488.00
Chad W. Campbell	Lit Sup Spec	1.80	260.00	468.00
Angela M. Owens	Paralegal II	7.10	240.00	1,704.00
Total:			125.70	\$82,334.00

Cost Date	Cost Description	Amount
10/28/08	Travel – Meal for C. Bowers while in New York for deposition of G. King	12.00
10/28/08	Ground Transportation - NORTON SEDAN SERVICE Car service for R. Madan on 10/28/08 from residence to Union Station	60.00
10/28/08	Travel – Round-trip train fare for C. Bowers from Washington DC to New York for G. King deposition	670.00 ²

² This expense entry was reflected in the total expense amount, but was inadvertently omitted from the Matter 798 expense detail, on the original first monthly statement.

Cost Date	Cost Description	Amount
10/28/08	Travel - One-way train fare for R. Madan from Washington DC to New York for G. King deposition	329.00
10/28/08	Travel - One-way train fare for B. Hintmann from Washington DC to New York for G. King deposition	299.00
10/28/08	Travel - Lodging for B. Hintmann in Battery Park, New York for G. King deposition	1,286.74
10/28/08	Travel - Lodging for R. Madan in Battery Park, New York for G. King deposition	1,930.11
10/28/08	Travel - Meal for B. Hintmann during travel from Washington DC to NY for G. King deposition	7.50
10/29/08	Travel - Meal for R. Madan while in New York for deposition of G. King	78.54
10/29/08	Travel - Meal for R. Madan while in New York for deposition of G. King	55.00
10/29/08	Travel - Meal for C. Bowers and B. Hintmann while in New York for G. King deposition	219.32
10/29/08	Travel - Parking at The Marc Station for C. Bowers while in NY	27.00
10/30/08	Travel - Taxi for B. Hintmann from NY Office to Penn Station after G. King deposition	20.00
10/30/08	Travel - CAREY INTERNATIONAL INC. - Car service for C. Bowers from NY Office to NY Penn Station	176.87
10/30/08	Travel - One-way train fare for B. Hintmann from NY to Washington DC after G. King deposition	221.00
10/30/08	Travel - Dinner for B. Hintmann during travel from NY to Washington DC after G. King deposition	9.00
10/30/08	Travel - Parking at Union Station for B. Hintmann while in NY for G. King deposition	54.00
10/31/08	Travel - One-way airfare for R. Madan from New York to Washington DC for G. King deposition	269.35
10/31/08	Travel - Taxicab for R. Madan from MN New York office to LaGuardia	25.00

Cost Date	Cost Description	Amount
10/31/08	Ground Transportation - NORTON SEDAN SERVICE Car service for R. Madan on 10/31/08 from DCA to residence	132.00
10/31/08	Travel – Meal for R. Madan while in New York for deposition of G. King	13.44
9/15/08- 10/31/08	Photocopies - 1650 copies at \$.20	330.00
Total:		\$6,224.87

Re: Matter 800

Date	TKP	Description	Hours	Fees
10/10/2008	KRS	Review status of IDRs for production	0.50	240.00
10/15/2008	SAD	Review draft response to penalty IDR	0.70	535.50
10/16/2008	SAD	Review open issue with J. Triolo (Lehman) regarding [REDACTED]	0.40	306.00
10/16/2008	KRS	Discuss penalty IDR with J. Triolo (Lehman)	0.50	240.00
10/16/2008	KRS	Revise penalty IDR	0.50	240.00
10/23/2008	AMO	Research documents in response to IDR IE-122 and 130	0.30	72.00
10/23/2008	SAD	Review responses to IDR IE-130 and IE-122	0.20	153.00
10/27/2008	SAD	Review calculations for response to IDR IE-130 and exchange emails with J. Triolo (Lehman) regarding the same	0.30	229.50
10/27/2008	KRS	Conduct research on IDR IE-130	0.20	96.00
10/27/2008	KRS	Review G. Bachman (Lehman) e-mail on Matter 800 income	0.10	48.00
10/27/2008	KRS	Review documents and cash flows to respond to IDR IE-130	1.00	480.00
10/28/2008	KRS	Review and prepare additional documents for production	0.90	432.00
10/28/2008	KRS	Prepare supplemental privilege log and review produced documents with redactions	2.00	960.00
10/28/2008	SAD	Discuss calculations with J. Triolo (Lehman) and K. Stults for response to question 11 of IDR IE-130	0.20	153.00
10/28/2008	SAD	Meet with K. Stults regarding edits to response to IDR IE-134	0.20	153.00
10/28/2008	SAD	Meet with K. Stults regarding edits to response to IDR IE-133	0.20	153.00
10/28/2008	KRS	Discuss IDR IE-133 responses with S. Dillon	0.20	96.00
10/28/2008	KRS	Participate in call with S. Dillon, J. Triolo (Lehman) regarding Matter 800 pre-tax income IDR IE-130	0.20	96.00
10/28/2008	KRS	Review documents regarding cash flows and annual review and draft response to IDR IE-130	1.40	672.00
10/28/2008	KRS	Discuss IDR IE-134 discuss responses with S. Dillon	0.20	96.00
10/28/2008	KRS	Revise response to IDR IE-134	0.10	48.00

Date	TKP	Description	Hours	Fees
10/29/2008	KRS	████████ prepare documents for production █████	0.10	48.00
10/29/2008	KRS	Analyze documents showing cash flows and finalize answers to IDR IE-130	1.60	768.00
10/29/2008	KRS	Participate in discussion with K. Otero regarding pre-tax income	0.20	96.00
10/29/2008	AC	████████	0.20	61.00
10/29/2008	JHH	Research production and privilege history of Matter 800 █████	0.50	152.50
10/29/2008	JHH	E-mail to K. Stults regarding █████ and final production and privilege documents for supplemental logs	0.20	61.00
10/29/2008	KRS	Meet with A. Owens regarding production issues	0.10	48.00
10/29/2008	JHH	Emails with A. Owens regarding production of documents	0.20	61.00
10/29/2008	KO	Review transaction overview memorandum	0.30	151.50
10/29/2008	KO	Meeting with K. Stults regarding pre-tax income issues for transaction	0.20	101.00
10/29/2008	AMO	Confer with K. Stults and litigation support regarding production	0.10	24.00
10/30/2008	SAD	Participate in telephone conference with T. Zangre (Lehman) regarding responses to IDR IE-130 and IE-133	0.10	76.50
10/31/2008	KRS	Revise IDR IE-130 and send to C. Bowers for review	0.10	48.00
10/31/2008	AMO	Confer with litigation support and K. Stults regarding upcoming production	0.10	24.00
10/31/2008	KRS	Confer with A. Owens regarding preparation for production of documents and privilege logs	0.10	48.00
10/31/2008	JHH	Confer with A. Owens regarding upcoming production	0.10	30.50
Total:			14.50	\$7,298.00

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	2.30	765.00	1,759.50
Kevin Otero	Associate	0.50	505.00	252.50
Kevin R. Stults	Associate	10.00	480.00	4,800.00
Jeannie H. Hensel	Paralegal V	1.00	305.00	305.00
Alan Currin	CntrLitSupport	0.20	305.00	61.00

Name	Title	Hours	Rate	Amount
Angela M. Owens	Paralegal II	0.50	240.00	120.00
Total:		14.50		\$7,298.00